Disclaimer -
All policies and procedures in this guide are subject to change without notice. This publication has been created as a resource; please refer to the appropriate policies for exact language and procedure. Every effort has been made to provide the most up to date and accurate information. However policies and information may have changed since publication.

Definitions: In this guide - Hereinafter “Associated Students” can be referred to by “AS”. “Expenditure Request(s)” can be referred to by “ER”. “Organization” shall refer to the Associated Students Organization as a whole. “Office(s)” shall refer to all AS administration, programming, resource, and any other part of the AS Organization that is NOT a Club.

*All processing times throughout this guide are WORKING BUSINESS DAYS.

To ensure the intended sustainability of this document, all printing options have been restricted. If future reference is required, everyone is more than welcome to save this guide to their personal device and is encouraged to refer back to it whenever they have questions.

All policies referenced have been attached to this document and can be accessed by clicking on the “paper clip” icon in the bottom left hand corner.

Document Features -

Navigation Bookmarks
This guide has been created with bookmarks to aide in the navigation of information. The bookmarks appear on the left side of this document (use the F4 key to toggle the bookmark feature “on” and “off”).

Key Word Search
The search option can be utilized when a word or key phrase is known. This option searches the entire guide for the word or phrase and shows the results one by one.

To perform a search, follow these steps:
- Hold Ctrl and F (Ctrl + F). Then type a search word in the search bar at the top right hand corner.
- Click on the arrow next to the search bar to show a drop down list and select the “Include Bookmarks” option.
- Hit enter on the keyboard and wait for search to begin.
- The first instance of the word will appear on the displayed page with the search word highlighted.
- To find more instances of the word use the arrow keys next to the search bar. The arrow pointing left shows previous occurrence and the one pointing right shows next occurrence. Use these arrows to see the additional pages containing the search item.

Sustainable Office Practices
This guide has been designed and reproduced in digital format only. Starting this year the AS Business Office will no longer be printing budget authority guides; instead the guide will now be available in a high quality PDF file format. This will help to conserve natural and monetary resources.
**Introduction**

**Morgan Burke, Business Director**  
Viking Union 513 - [AS.Business@wwu.edu](mailto:AS.Business@wwu.edu) - (360) 650.6112 - [Current Office Hours](mailto:Current.Office.Hours)

Please spend time going over the material presented in this guide. In order to ensure accountability, transparency and responsible spending, there are many different procedures that have been developed and put in place. While going through our funding process, it is important that everyone understands and follows all these different policies and procedures. This guide will provide you with comprehensive information on all the different aspects of the AS funding process.

In my role as the Business Director, I am charged with the responsibility of confirming that all AS funds are spent ethically, responsibly, and in accordance with the policies and guidelines set forth by the AS Board of Directors. This task requires that I fully understand the justification behind every expense associated with AS funds, and that I fully comprehend the connection between those expenses and how it contributes to achieving the strategic plans, goals and mission of the AS. Therefore it is important that as much information as possible is included when anything is submitted to the Business Office. I urge everyone to plan ahead as all spending of funds must be approved in advance. Budget authorities should be incredibly aware of the progress of paperwork and should allow the appropriate time for forms to be processed and approved.

Finally, if used correctly, this guide should clear up most questions. Undoubtedly, some questions will arise that are not clearly covered. When this happens, please email me or visit the AS Business Office in VU 513 during scheduled office hours. If I am unavailable, the VU Finance Office is an excellent resource and are located in VU 538 or call (360) 650.3150

**Administration**

**Morgan Burke, Business Director**  
VU 513 - 650.6112 - [AS.Business@wwu.edu](mailto:AS.Business@wwu.edu)

**Taylor Franks, Assistant Business Director**  
VU 513 - 650.7270 - [AS.Business.Asst@wwu.edu](mailto:AS.Business.Asst@wwu.edu)

**Raquel Vigil, Viking Union Finance Manager**  
VU 539 - 650.6132 - [Raquel.Vigil@wwu.edu](mailto:Raquel.Vigil@wwu.edu)

**Cynthia Meeks, Fiscal Specialist**  
VU 538 - 650.2750 - [Cynthia.Meeks@wwu.edu](mailto:Cynthia.Meeks@wwu.edu)

**Lisa Mirante, Fiscal Technician**  
VU 538 - 650.3150 - [Lisa.Mirante@wwu.edu](mailto:Lisa.Mirante@wwu.edu)

**Hung Le, ASVP for Business & Operations**  
VU 504B - 650.2941 - [ASVP.BusOps@wwu.edu](mailto:ASVP.BusOps@wwu.edu)

**Kevin Majkut, Director of Student Activities**  
VU 546 - 650.3452 - [Kevin.Majkut@wwu.edu](mailto:Kevin.Majkut@wwu.edu)

**Lisa Rosenberg, Assistant Director of Student Activities**  
VU 425 - 650.6123 - [Lisa.Rosenberg@wwu.edu](mailto:Lisa.Rosenberg@wwu.edu)

**Casey Hayden, Student Activities Advisor**  
VU 431 - 650.3450 - [Casey.Hayden@wwu.edu](mailto:Casey.Hayden@wwu.edu)

**Nate Panelo, Ethnic Student Center Advisor**  
VU 420 - 650.7272 - [Nate.Panelo@wwu.edu](mailto:Nate.Panelo@wwu.edu)
Duties and Responsibilities -

The following are required fiscal procedures for all AS organizations. The Budget Authority is responsible for knowing all Budget Authority guidelines and ensuring that all transactions and office members follow AS policies and procedures that are set forth in this guide, by the AS Business Office, the AS Board of Directors, Western Washington University, and the State of Washington when entering into any contract or transaction on behalf of the office.

No person other than those specifically authorized by the AS Business Office shall make any commitments on behalf of their office. Any person placing an order, purchasing goods, or entering into any contract without prior authorization of the AS Business Office shall assume personal, fiscal, and legal responsibility for his/her actions. BE SURE TO FILE ALL APPROPRIATE FORMS AND RECEIVE APPROVAL PRIOR TO COMMITTING YOURSELF TO ANY CONTRACTUAL OBLIGATION OR TRANSACTION. ANY OFFICE OR INDIVIDUAL VIOLATING THESE REGULATIONS IS SUBJECT TO IMMEDIATE CENSURE AND POSSIBLE PROSECUTION FOR VIOLATIONS OF STATE LAW.

There can be only one (1) registered Budget Authority per budget, and a current Budget Authority Registration Form must be complete and on file at all times with the AS Business Office. Please register by filling out the online registration form that can be found at the AS Business Office website or by clicking below.

AS Budget Authority Registration Form

- The Budget Authority must obtain proper approval before making any contractual or transactional commitments, including, but not limited to, placing orders and making financial expenditures.

- The Budget Authority must keep an accurate record of all transactions made by their office in the budget spreadsheet provided by the AS Business Office.

- The Budget Authority is the only staff member who can approve expenditure requests, fund transfers, and petty cash vouchers.

- The Budget Authority is responsible for keeping the staff and supervisor informed of the office’s financial status.

- A monthly Status Summary Report for each budget is released on the Finance Office website. It is the Budget Authority’s responsibility to reconcile the budget tracker records with this status summary report. If there is any discrepancy, they must work with the VU Finance Office (VU 538) to resolve the issue as soon as possible.

- The Budget Authority is responsible for arranging additional funds for any program or special event. They must know and understand the established AS procedures for special funding requests.

- It is the Budget Authority’s responsibility to keep all paperwork on file from the past and current years for budgeting and spending funds.
Funding Overview -

Funding Forms

Petty Cash Vouchers
These are used for purchases under $25. Although this form of payment does not require prior approval by the Business Office, there is no guarantee that a reimbursement will be granted if the money was not spent properly; if there is any question- double check with the Business Office about proper use of funds.

Expenditure Requests
These are used for all purchases over $25. These should be filled out as completely as possible, signed by the Budget Authority and submitted to the AS Business Office for approval.

Transfer Requests
These are used to transfer funds both internally and externally between budgets.

Types of Payments

Purchase Orders (PO) * Three (3) day processing time
This document is produced by the Finance Office after receiving the ER for general purchases. It will showcase the amount of money being allocated to the vendor. After a specific amount is spent at the vendor, they will then bill the University for that amount
- Hold / you pick The PO up from the Finance Office
- Send / the Finance Office sends the PO to the vendor
- Call in / the Finance Office calls the vendor and gives them the PO#
- Fax in / the Finance Office faxes the vendor the PO

Checks * One (1) week processing time
These are good for contracted services, memberships, and subscriptions, etc. Checks are processed and distributed weekly on Thursday, therefore all expenditure requests must be in by Monday to get a check the same week.
- Hold / pick up the check from the Finance Office
- Send / the Finance Office sends the vendor the check

Open Order * Two (2) day processing time
Open orders are a form of payment used when an office expects to purchase from the same vendor on a regular basis. An open order ER only needs to be submitted once, however after approval offices can purchase up to the approved amount at the specified vendor without submitting any further ER’s. Open orders are useful in particular for the AS Bookstore, Copy Services, and the AS Publicity Center. When submitting an Open Order ER simply write in the description on the E-form “open order”. Open orders are done on a quarterly basis and need to be resubmitted at the beginning of every quarter.

University Credit Card *Two (2) day processing time
This can be used when purchasing online goods, making reservations, etc. and a credit card is needed.
Budget Coding Overview -

Fast Index - FX _ _ _ _
Each budget is identified by a fast index represented by “FX” then four letters that are a unique abbreviation to that particular budget. The fast index is used to define financial activity and organize all the different budgets throughout the University. For example, the fast index that identifies the AS Business Office’s operating budget is FXXBUS.

Activity Code - ASB _ _ _
Activity codes are used to further define financial activity within a particular fast index budget. The activity code allows for multiple budgets to be created and organized under one fast index. For example the AS Club budget is represented by FXCLUB, this is the one single fast index for all 200 plus AS clubs. Each club is then assigned a unique activity code (ASB _ _ _ ) that is used to recognize every transaction made by that individual club. Thus, a club would identify financially as FXCLUB and “ASB201”.

Account Code - “E” _ _ _
Account codes are used to describe the type of financial transaction taking place. The letter that comes before the three numbers is used to organize the transaction into subgroups.
E = Non-Salary (Payroll) Expenditures
F = Salary (Payroll) Expenditures
G = Revenue (revenue from outside entities, including foundations)
H = Recharge Revenue (revenue from other Western Departments)
J,K,L,S,W,Y,Z = Transfer, Control and General Ledger Accounts (in the AS “K” is used for transfers)

The three numbers that follow the first letter are used to identify the type of service, expenditure or transaction. Each three digit number refers to an account, for example E281 is used to reference VU Event Services and E111 is used to describe Supplies & Materials.

Most Commonly Used Expenditure Accounts

<table>
<thead>
<tr>
<th>GOODS &amp; SERVICES EXPENSES</th>
<th>EVENT SERVICES</th>
<th>MERCHANDISE FOR RESALE</th>
<th>TRAVEL EXPENSES</th>
</tr>
</thead>
<tbody>
<tr>
<td>Advertising</td>
<td>E241</td>
<td>Merchandise for Resale</td>
<td>E301</td>
</tr>
<tr>
<td>Books &amp; Pamphlets</td>
<td>E112</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Speaker/Performer Expense</td>
<td>E214</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Equipment Repair/Maintenance</td>
<td>E162</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Field Trips Expense</td>
<td>E246</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Insurance</td>
<td>E220</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Other Goods &amp; Services</td>
<td>E240</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Parking</td>
<td>E232</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Postage</td>
<td>E132</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Receptions/Meetings Exp (Food)</td>
<td>E243</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Subscriptions</td>
<td>E200</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Supplies &amp; Materials</td>
<td>E111</td>
<td></td>
<td></td>
</tr>
<tr>
<td>T-shirts and Promotional Items</td>
<td>E244</td>
<td></td>
<td></td>
</tr>
<tr>
<td>University Dining Services (Catering)</td>
<td>E248</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>VU Event Services</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>E281</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>RENTALS &amp; LEASES EXPENSES</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>Building</td>
<td>E155</td>
<td></td>
</tr>
<tr>
<td></td>
<td>Films</td>
<td>E156</td>
<td></td>
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<tr>
<td></td>
<td>Other</td>
<td>E150</td>
<td></td>
</tr>
<tr>
<td></td>
<td>PRINTING &amp; REPRODUCTION EXPENSES</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>Publicity Center</td>
<td>E171</td>
<td></td>
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<tr>
<td></td>
<td>Copy Services</td>
<td>E172</td>
<td></td>
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<tr>
<td></td>
<td>Xerox Copies</td>
<td>E177</td>
<td></td>
</tr>
<tr>
<td></td>
<td>Non-WWU Printing Services</td>
<td>E171</td>
<td></td>
</tr>
<tr>
<td></td>
<td>EDUCATION &amp; TRAINING EXPENSES</td>
<td></td>
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<tr>
<td></td>
<td>Education &amp; Training</td>
<td>E191</td>
<td></td>
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<tr>
<td></td>
<td>Dues &amp; Memberships</td>
<td>E192</td>
<td></td>
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<tr>
<td></td>
<td>Convention Fees &amp; Registrations</td>
<td>E193</td>
<td></td>
</tr>
<tr>
<td></td>
<td>Professional Licenses</td>
<td>E194</td>
<td></td>
</tr>
<tr>
<td></td>
<td>MERCHANDISE FOR RESALE</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>Merchandise for Resale</td>
<td>E301</td>
<td></td>
</tr>
<tr>
<td></td>
<td>TRAVEL EXPENSES</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>Air – In State</td>
<td>E366</td>
<td></td>
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<tr>
<td></td>
<td>Air – Out of State</td>
<td>E367</td>
<td></td>
</tr>
<tr>
<td></td>
<td>AS Vehicles</td>
<td>E378</td>
<td></td>
</tr>
<tr>
<td></td>
<td>Lodging – In State</td>
<td>E361</td>
<td></td>
</tr>
<tr>
<td></td>
<td>Lodging – Out of State</td>
<td>E362</td>
<td></td>
</tr>
<tr>
<td></td>
<td>Motor Pool</td>
<td>E378</td>
<td></td>
</tr>
<tr>
<td></td>
<td>Other Travel Expenses</td>
<td>E354</td>
<td></td>
</tr>
<tr>
<td></td>
<td>Per Diem – In State</td>
<td>E351</td>
<td></td>
</tr>
<tr>
<td></td>
<td>Per Diem – Non-overnight</td>
<td>E375</td>
<td></td>
</tr>
<tr>
<td></td>
<td>Per Diem – Out of State</td>
<td>E370</td>
<td></td>
</tr>
<tr>
<td></td>
<td>Private Car</td>
<td>E353</td>
<td></td>
</tr>
<tr>
<td></td>
<td>Rental Car, Charter, Shuttle</td>
<td>E365</td>
<td></td>
</tr>
<tr>
<td></td>
<td>Stipends</td>
<td>E354</td>
<td></td>
</tr>
<tr>
<td></td>
<td>Travel Brokers (Bellingham Travel)</td>
<td>E364</td>
<td></td>
</tr>
</tbody>
</table>
AS Budget Reporting System (Budget Tracker) -

The AS Budget Reporting System is a **REQUIRED ENTRY OF DATA** to organize and track the day-to-day financial transactions of all AS Offices and budgets. It is also the vehicle the AS Business Office will use to aid in the process of allocating the 2013-14 budgets during the budget committee proceedings in the spring. Each budget has an Excel spreadsheet with two “tabs” or “worksheets” (Budget Reporting and Summary) in which all financial data pertaining to that particular budget is located. These tabs can be found on the bottom of the spreadsheet. To access these databases please follow the file path:

*Union Q Drive > Working > AS Budgets Current Year > Your Department*

**Note:** Only Budget Authorities have access to their budget folders. If you are a budget authority and you do not have access to it, please contact the AS Business Director.

**“Budget Reporting” Tab**
The budget reporting tab is where budget authorities will keep track of their transactions by entering the financial data into the spreadsheet. Before any money can be approved this section must be up to date.

- **Date** - the date in which you are submitting the request
- **Document Reference** - the e-sign form or petty cash voucher number
- **Description** - a short description of what the request is for
- **Account** - select from the drop down list the appropriate account to which the request corresponds
- **Amount** - enter the total amount of the request
- **Open Order** - select from the drop down list based on if the line item is an “open” or “actual” amount. If the line item is neither please leave blank.

**“Summary” Tab**
The summary tab depicts an accurate summary of the budget’s current financial position. Located under the budget tab is past and present financial allocation amounts as well as a running balance of the current years expenses and revenues based on what has been entered into the budget reporting tab. Located under the open order tab is a running balance of current open amounts and the actual amounts that have been spent based on what has been entered into the Budget reporting tab.

The pie graph on the left side gives a breakdown of total general expenses (all accounts that start with an “E”), broken down into the quarters that are benefited. The bar graph on the right side gives a breakdown of total general expenses (all accounts that start with an “E”), broken down into the month those expenditures were made.
Petty Cash Vouchers (Expenses less than $25) -

Petty Cash Vouchers are one alternative to initiate purchases under $25.

Petty Cash Vouchers do not require prior approval from the AS Business Office, however this is NOT A GUARANTEE OF PAYMENT. If anyone is unsure whether they will be reimbursed for a purchase, they should talk to the Business Office BEFORE buying it.

After purchasing something, complete the Petty Cash Voucher and **STAPLE THE ORIGINAL RECEIPTS TO THE FORM.** Return the completed voucher to the Business Office box located in VU 513. Once the purchase has been approved, the reimbursement can be picked up from the VU Finance office. A Petty Cash Voucher can either be picked up from the VU Finance Office (VUS38) or printed off the AS Business Office website or by clicking below.

[Petty Cash Voucher](#)

Petty Cash Vouchers **MUST BE** signed by the appropriate Budget Authority.

Please note: large purchases are NOT ALLOWED to be separated into individual $25 purchases.

**E-Form Routing (approval) Sequence**
1. Budget Authority
2. Office Coordinator
3. Office Director
4. Morgan Burke, Business Director
5. Finance Office

**Processing Time (approximately):** Three (3) days.
Expenditure Requests (Expenses greater than $25) -

Expenditure Requests (ER’s) are used to initiate all purchases over $25. This is an online E-form that can be found at the AS Business Office website or by clicking below.

AS Expenditure Request

This form must be filled out as complete as possible and signed by the appropriate budget authority, and then approved by the AS Business Office. Please allow at least 3 days for processing.

Budget Reporting (required):
In order to track the AS budgets all Expenditure Requests require an accompanying entry of the transaction into the corresponding budget’s “budget reporting log” in the Budget Tracker. Please note that the AS Business Office cannot process any ER until this step has been verified. Please see the AS Budget Reporting System section of this guide for more information.

THIS IS NOT A PURCHASE ORDER, it is only a request for funds that MUST BE APPROVED PRIOR to making the purchase. The Business Director will review each request for completeness, accuracy, financing, and compliance with all AS policies and procedures.

For special requests such as but not limited to travel, hospitality or motor-pool, additional forms must be approved by all required parties before the accompanying expenditure request can be processed. Please be aware that most of the additional forms require a longer processing period.

After submitting the form the number in the top right-hand corner will become the reference number for the request and must be written on all back up documentation such as receipts. Once approved the purchase may be completed and all original receipts (NO copies allowed) must be turned into the VU Finance Office (VU 538).

YOU MUST TURN ALL ORIGINAL RECEIPTS INTO THE VU FINANCE OFFICE (VU 538).

E-Form Routing (approval) Sequence
1. Budget Authority
2. Office Coordinator
3. Office Director
4. Business Director
5. Finance Office

Processing Time (approximately): Three (3) days / Travel Expenditures Two (2) weeks*

Not To Exceed (NTE): When filing paperwork, if an exact price is not known, but a general idea is, the Account Information total on the ER can be filled out as “NTE”. Additionally, if an estimated total is something like $56.28, a total number ($57) can be allocated to account for a miscalculation of tax, etc.
Transfer Request

Transfer Requests are used to initiate the transfer of funds from one AS Office, AS Club or WWU Department’s account (budget) to another account. Transferring funds can be a way of co-sponsoring a program or paying an office for goods or services. This is an online E-form that can be found at the AS Business Office website or by clicking below.

AS Transfer Request

E-Form Routing (approval) Sequence
1. Budget Authority
2. Office Coordinator
3. Office Director
4. Business Director
5. Finance Office

Processing Time (approximately): Three (3) days.

To see the complete AS Transfer Policy please visit the AS Business Office website or click below.

AS Transfer Policy

Travel

AS funded travel includes, but is not limited to conferences, workshops, meetings, club competitions, office work projects, and transportation for visiting artists and speakers. Travel should support the mission statement of the Associated Students and ensure stewardship over the allocated funds. To see the complete AS Travel Policy please visit the AS Business Office website or click below.

AS Travel Policy

Types of Travel

Business Travel: Purpose of travel is for attending conferences, seminars, and workshops which enhance the growth of the office and the AS as a whole. This also includes travel related to programming and AS business operations. This is considered to be official state travel.

Activity Travel: Purpose of travel is to attend club leadership/organizational development conferences, social or recreational activities which will enhance a particular office’s operation.

Contracted Travel: Purpose of travel is for visiting speakers and artists. All travel expenses incurred must be a condition of the official contract in order for reimbursement.

Action required if travel is

In-state and Less Than Twenty Four (24) Hours
- Driver Training
- Vehicle Authorization
- Motor Pool Reservations (if using MP)
- Expenditure Request

Out of State or Greater Than Twenty Four (24) Hours or Air Travel
- Travel Justification
- Expenditure Request
- Driver Training (if driving)
- Vehicle Authorization (if driving)
- Motor Pool Reservations (if using MP)
Travel Continued -

Expenditure Requests for Travel

Mileage reimbursement and/or any expenses related to travel cannot be processed until an approved Vehicle Authorization and/or Travel Justification is on file with the AS Business Office. A separate vehicle Authorization and/or Travel Justification form for each individual trip must be completed. Driver training is only required once every 2 years. For current WWU travel rates including the private vehicle mileage reimbursement rate please see the WWU Travel Services website or by clicking below.

WWU Travel Services

Vehicle Authorization

If traveling via motor vehicle whether using AS vehicle, WWU motor pool, or private vehicle, all drivers and potential drivers must have a valid Washington State driver’s license, complete AS Driver Training and complete a Vehicle Authorization Form. This can be found at the AS Business Office website or by clicking below.

AS Vehicle Authorization

An Expenditure Request for Motor Pool or mileage reimbursement cannot be processed until an approved vehicle authorization for that specific trip is on file with the AS Business Office.

To schedule driver training please contact
Greg McBride, VU Operations
VU 525 - (360) 650.6119 - Greg.McBride@wwu.edu

You can also contact your respective advisors or Ashley Demko

E-Form Routing (approval) Sequence

1. Driver
2. Office Coordinator
3. Office Director
4. Business Director
5. Finance Office

Processing Time (approximately): one (1) week.

Note: a vehicle authorization is not required if the individual is NOT being reimbursed for use of their private vehicle. However if the AS Business Office determines that the underlying travel is still considered “official”, then the AS Business Office may still require a vehicle authorization. Please contact the AS Business Office for more information and approval for such instances.

AS Motor Pool

The AS Motor Pool provides Associated Students' programs, support services, offices, clubs and Viking Union staff access to a variety of vehicles for outdoor recreation trips, cargo hauling, and passenger travel to meetings, conferences, and other events.

Motor Pool Requirements

- All users must possess a current Washington State or other recognized driver's license, be at least eighteen years of age, and have a minimum of two years driving experience.
- All users must also attend an AS vehicle orientation and complete the State’s basic driver-training program. Only drivers who have completed these sessions and signed the required paperwork may use AS Vehicles.
- Students, Faculty and University staff are the only individuals eligible to drive an AS Vehicle.
Travel Continued -

AS Motor Pool Continued

Offices should try to make reservations as soon as possible. Please remember that both a Vehicle Authorization and Expenditure Request must accompany all Motor Pool requests. To reserve an AS Motor Pool vehicle please see the Viking Union 5th Floor Information Desk. To reserve an WWU Motor Pool Vehicle please complete the online form by going to the AS Business Office website or by clicking below.

WWU Motor Pool Reservation

To see the complete AS Motor Pool Policy please visit the AS Business Office website or click below

AS Motor Pool Policy

Travel Justification

Travel Justification is required when traveling out of state or traveling for over 24 hours, and must be completed and submitted a minimum of two weeks before travel date; one month before if using air travel. No funds can be expended until the Travel Justification has been approved, this includes but is not limited to any prepaid conference dues and hotel reservation payments.

In order for the travel justification to be approved, ample information must accompany the request, including ways in which this travel exerts the office’s mission statement, the AS mission statement, and how the employees traveling can come back and benefit the wider campus community. The travel justification form can be found online at the AS Business Office website or by clicking below.

AS Travel Justification

E-Form Routing (approval) Sequence

1. Budget Authority
2. Office Coordinator
3. Office Director
4. Kevin Majkut, Director of Student Activities
5. Business Director
6. Finance Office

Processing Time (approximately): Two (2) weeks, Air Travel One (1) month.

Other Information

Air Travel Reservations MUST be made directly through the airline company or through Bellingham Travel Agency. NO discount travel outlets such as but not limited to, Orbitz or Expedia can be used.

Travel Documentation - all documentation of travel such as but not limited to, gasoline receipts, airline ticket stubs etc. should be kept to aid in reimbursement of travel expenses.
**Hospitality (food and drink)** -

Hospitality covers the purchase of food, beverages, and related production costs with Associated Students funds in relation to events, activities, and office functions.

Hospitality efforts shall be reasonable in scope although the requirements may vary based upon the needs of the event or program. Different regulations may be in force based upon the origin of funds (i.e., allocated or earned funds) or the category of recognition. To see the complete AS Hospitality Policy please visit the AS Business Office website or click below.

[AS Hospitality Policy](#)

**Types of Hospitality**

**Contracted Hospitality:** Contracted Hospitality is defined as funds for food and/or beverages included in a personal services contract as part of a program or event. Hospitality functions closed to the general campus population (i.e., backstage dinners) must be indicated within the personal services contract. The contract must contain either a listing of required services or a dollar amount allocated to hospitality purposes.

- Office’s sponsoring speakers and/or other individuals, that require meals at local restaurants, may budget funds for two (2) organizational representative(s) (or one (1) representative per guest with a maximum of four (4) representatives) to accompany the guest(s). Meal costs should not exceed the current rate allowable by the State of Washington. **NO ALCOHOLIC BEVERAGES** may be purchased with these funds. Gratuities shall not exceed 15% unless rate is calculated automatically by local restaurants.

**Closed Hospitality:** A closed reception is defined as an event where admission is limited to the listed Office’s membership and guests and/or the event is not publicized to the general campus community.

- Office’s will not be authorized to produce closed reception parties with funds allocated by the Associated Students of Western Washington University. Events of this nature can be funded through earned funds subject to authorization by the AS Business Office on a case by case basis.

**Open or General Hospitality:** An open or general reception is defined as an event where admission is open to the campus population. Hospitality functions performed for a program objective (i.e., gallery openings, open houses, receptions) must be open to the campus population.

**Program/Office Support:** Program/Office Support food and beverages provided as office hospitality for the general public. Also food and beverages provided for staff and volunteers at meetings, retreats, or workshops.

- Programs are authorized to purchase food and beverages for staff and volunteers attending retreats, training, or workshops. An agenda of the activities of the workshop or retreat must be presented and approved by the appropriate staff advisor and by the AS Business Office before making any financial decisions regarding hospitality of the event.

- Hospitality should only be utilized for meetings if the time of the meeting conflicts with a meal time. For example if your meeting goes from 5:00 to 7:00 PM during which dinner is usually consumed it would be appropriate to provide hospitality.
Hospitality Continued -

Hospitality Expenditure Requests
MUST fall under one of the categories outlined in the AS Hospitality Policy to be approved. The AS Business Office must reference the exact line item from the AS Hospitality Policy that the requests pertains to in order to be processed. For request that are greater than $200 dollars and sourced outside of University Dining Services, a Catering Exemption form from University Dining Services must be complete and on file with the AS Business Office before the ER can be approved.

Catering Exemption - University Dining Services (UDS)
The University Dining Services contract includes the exclusive right to provide all catering and hospitality for Western Washington University and thus the Associated Students for amounts that are greater than $200 dollars. If the hospitality purchase total is less than $200 dollars than the required food and drink can be purchased from the vendor of choice. If the hospitality total is greater then $200 dollars and the purchase is not going to be made with UDS, then a Catering Exemption form must be filed and approved through UDS to be able to use a vendor or choice. A completed Catering Exemption form must be on file with the AS Business Office before the Expenditure Request for the outsourced vendor can be processed. The Catering Exemption is an online E-form that can be found at the AS Business Office website or by clicking below.

Catering Exemption Form

To see the complete Catering Exemption Policy please visit the AS Business Office website or click below.

University Dining Catering Exemption Website

Processing Time (approximately): Two (2) weeks prior to event.

Alcoholic Beverage (s) Policy
THE PURCHASE OF ALCOHOL IS NOT PERMITTED under any circumstances.

Earned Funds
Office earned funds such as but not limited to vendor row sales etc. can be used for the purchase of hospitality more liberally. However, the ultimate decision still remains with the AS Business Office. To insure funding- prior approval should be secured before any money is spent or contracts formed.
Benefit Requests -

Benefit Requests are used to initiate the budgeting and approval of events that will benefit a chosen federally registered Non-Profit Organization (must have a federal not-for-profit tax identification number). This is an online E-form that can be found at the AS Business Office website or by clicking below.

[AS Benefit Request]

NO AS ALLOCATED FUNDS MAY BE GIVEN TO A NON-PROFIT ORGANIZATION

Only money generated external from the AS organization, such as, but not limited to fundraisers and donations may be used to benefit a non-profit organization.

All expenses and liabilities must be covered by event revenue before any money can be distributed to the non-profit. After all revenues and liabilities have been reported, an Expenditure Request with this information attached should be submitted to the AS Business Office for the positive net amount indicated by the report.

E-Form Routing (approval) Sequence
1. Budget Authority
2. Office Coordinator
3. Office Director
4. Kevin Majkut, Director of Student Activities
5. Business Director
6. Finance Office

Processing Time (approximately): One (1) month.

Carryover Requests -

Carryover Requests are used to initiate the carryover of allocated funds from one fiscal year to the next. The AS allocates budgets and generally operates on an yearly fiscal year basis (July 1 - June 30). All budgets, except as noted, are closed out at the end of the current fiscal year, this means that in order to have funding transferred from one year’s budget to the next approval from the AS Business Office and the AS Board of Directors is required. This is an online E-form that can be found at the AS Business Office website or by clicking below.

[AS Carryover Request]

E-Form Routing (approval) Sequence
1. Budget Authority
2. Office Coordinator
3. Office Director
4. Business Director
5. ASVP Business & Operations
6. Finance Office

Processing Time (approximately): Variable - please check with the AS Business Office.
Status Summary Reports (SSRs) -

Status Summary Reports are distributed each month, approximately around the 15th. The SSRs will appear in the office mailbox and it is the Budget Authorities responsibility to receive and check it. The SSR reflects the total monthly transactions listed under current months transactions, and the year-to-date transactions reflects the total expenditures thus far.

It is the responsibility of the Budget Authority to examine each monthly transactions in detail for accuracy and completeness. A copy of all SSRs **MUST BE KEPT ON FILE**. Any discrepancies and/or questions should be addressed with the AS Business Office as soon as possible.

To request the most up-to-date SSR see the VU Finance Office (VU 538), please allow approximately one (1) day for processing.

Additional Funding Resources -

**Large Event Loan Fund (LELF)**

The Large Event Loan Fund (LELF) is a reserve account established by the AS for the purpose of making loans to front the cost of very large events. Money from the L ELF should be seen as a loan, with the expectation that the money will be paid back.

**Events funded by the LELF must meet four qualifications:**

1. The event’s primary sponsor is an AS program or club.
2. The event is expected to generate revenue to cover its costs.
3. The amount requested from the LELF exceeds $5000.
4. It is agreed that the LELF is the first underwriting source to be paid back from revenue. Other underwrites will only be paid back once the LELF is compensated in full.

The coordinator(s) of the event must submit a formal proposal to the AS Board of Directors for approval. To see the complete AS large Event Loan Fund Policy please visit the AS Business Office website or click below.

[AS Large Event Loan Fund Policy](#)

**Cold Beverage Contract Enhancement Fund (CBC)**

The CBC Enhancement Fund was created by funds from a long-term contract to provide beverages on WWU’s campus. Today the money generated from this contract is put into a fund for special one-time enhancements and enrichment opportunities for Western’s Student Body. Things that the CBC has supported include but are not limited to, student facilities (e.g. Recreation Center feasibility study), lectures or other academic enrichment programs, bicycle parking / transportation enhancements, and other special projects (e.g. outdoor seating, bookstore consultant). For more information please visit the CBC website or by clicking below.

[Cold Beverage Contract Enhancement Fund](#)

Proposals should be submitted to the CBC Committee by completing the online E-form which can be found online at the AS Business Office website or by clicking below.

[Cold Beverage Contract Proposal Form](#)
Additional Funding Resources Continued -

AS Board of Directors
Additional funds may be requested from the AS Board of Directors for special events and unique opportunities. Contact the VP for Business and Operations, at ASVP.BusOps@wwu.edu

Residence Life
Contact Residence Life at (360) 650.2960, in Edens Hall 113 for information or to request funds from Hall Councils and the Residence Hall Association.

Diversity Fund
The Diversity Fund encourages proposals in support of innovative programs and projects that will directly impact the understanding and appreciation of a multicultural perspective on campus and in the Bellingham community. The application form is available in the office of the Assistant Vice President for Student Affairs, Dr. Kunle Ojikutu, in Old Main 563. Proposals should be submitted at a minimum of six weeks prior to the proposed event. Please call (360) 650.7729 for more information.

Sales of Goods and Services -

The sale of goods and services on the campus of Western Washington University shall be consistent with the aims of the University, shall enhance the campus environment, and shall not interfere with the University’s normal operation.

Sales Prohibited
No person shall offer for sale, or sell, goods or services on the campus of Western Washington University except at tables, located in the Viking Union Plaza, which have been designated for vending purposes.

No person shall offer for sale, or sell arrangements/agreements for future goods or services that may or may not be subject to approval from another, non-university party. This includes, but is not limited to, such contractual agreements as credit cards, internet service providers, cellular phone/pager service, etc.

Re-sale of Merchandise Expenditure Request
The intent to purchase merchandise for re-sale MUST be outlined within the Expenditure Request and known to the AS Business Office and VU Finance Office at time of submittal. Due to Washington State sales tax laws the VU Finance Office has to process this request differently than regular purchases.

To see the complete Sales of Goods and Services Policy please visit the AS Business Office website or clicking below.

WWU Sales of Goods and Services Policy
Event Ticket Sales -

Tickets will be sold for all events that require an admission charge. Events with no admission charge or that request a voluntary donation (amount to be determined by the patron) shall not generally require a ticket except as a method of controlling the number of patrons at an event. If tickets are used, this ticket policy is in force. Raffle tickets are not subject to this policy. (See the Gambling Policy for raffle ticket information). To see the complete AS Ticket Policy please visit the AS Business Office website or clicking below.

AS Ticket Policy

Types of Tickets

All tickets will be of the one ticket/one price variety. Discounts and multiple prices will not be authorized on the same ticket.

There are four types of ticket sales allowable for AS events.

1. **At-Door**: Roll tickets are acceptable for at-door sales only. A separate roll of tickets will be required for each admission price. Roll tickets will be provided by the VU Finance Office when a change fund is requested.
2. **Advance/At-Door**: Tickets are printed by a non-University bonded ticket printer.
3. **Advance/At-Door**: Tickets ordered through the AS Publicity Center. The Publicity Center will assume responsibility for the design, printing, numbering, and delivery of tickets to the Finance Office. Ticket orders should be made at least three (3) weeks before the tickets are to go on sale.
4. **Advance**: Tickets may be sold through a bonified electronic ticket sales service. A signed contract is required with the ticket seller before tickets are put on sale.

Ticket Audit

All tickets must be audited by the VU Finance Office **before they are put on sale**. The VU Finance Office will prepare a ticket sale summary sheet within Five (5) business days following the event. Copies will be sent to the event sponsor and the appropriate adviser.

Complimentary Tickets (Free Admission)

People receiving free tickets must fall into one of three categories. To see the complete AS Free Admission Policy please visit the AS Business Office website or click here AS Free Admission Policy.

1. **Direct Involvement** - People who must attend due to their professional involvement with the production.
2. **Indirect Involvement** - People who have been involved with some aspect of production who are receiving a ticket as partial or total compensation for their work.
3. **Education** - People who are attending to gain knowledge of what your program offers on campus.

A list of all people receiving free tickets must be turned into the Finance Office at least one day before the event takes place. The Budget Authority can decide if people on the complimentary ticket list will be allowed a guest. No more then 10% of all the tickets distributed may be complimentary tickets.
**Bookstore Order Requests** -

To purchase supplies from the AS Bookstore please complete an expenditure request for the AS Bookstore and then pick up a Bookstore Order Form available in the VU Finance Office (VU 538).

These forms require a signature and stamp from a member of the VU Finance Office staff in order to be processed. An Expenditure Request must be approved prior to this form being processed. If the expectation is to make more than one purchase over the length of the quarter please fill out the ER as an Open Order.

**AS Business Office Feedback** -

The AS Business Office takes pride in being able to proficiently serve the Associated Students Organization. However evaluation and feedback can help to constantly make the processes found in this guide more efficient and streamlined. Accordingly the AS Business Office has set up an online feedback form to serve this purpose. Please feel free to use this form to write comments, concerns and new ideas, all constructive feedback and concerns are welcome. This form can be sent anonymously if so chosen, and is routed straight to the AS Business Director. This online E-form can be found at the AS Business Office website or by clicking below.

[AS Business Office Feedback Form](#)

Note: to send anonymously please leave ALL fields blank (W #, PIN, Email Address)