



# SPENDING YOUR S&A FEE ALLOCATION

## A Guide for Advisors, Staff, and Students

Central Washington University

July 2021

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### **I. Services and Activities Fees Expenditure Guidelines**

The Services and Activities Fee Committee proposes and the Central Washington University Board of Trustees approves programs and corresponding budget levels for University organizations funded by Services and Activities Fees (S&A Fees). These fees are collected from students at registration and are allocated to programs as direct budget allocations or indirectly through other organizations. As a student officer, student organization advisor, program director, or budget authority, you are responsible for spending the money in an acceptable and appropriate manner, following State of Washington and Central Washington University guidelines.

*Throughout the remainder of this document the term “advisor” refers to student officer, student organization advisor, program director, or budget authority as appropriate.*

*For purposes of Services & Activities Fee procedures and allocations, the term “student” refers to all persons currently enrolled in courses through the university, whether on a full-time or part-time basis. The term does not include prospective students who have been accepted for admission/registration or former students who are not currently enrolled in courses*

### **II. General Rules for Spending**

There are two major points to remember when spending S&A Fees:

1. First, S&A Fees are collected from students for the express purpose of funding nonacademic student activities and programs for CWU students.
2. Second, S&A Fees are considered public monies of the State of Washington. Each purchase from your account must be allowable, authorized, recorded, and appropriately used.

Follow these guidelines to comply with University and state requirements:

- S&A Fee purchases must conform to your organization’s objectives and expenditure plan.
- S&A Fees are for the sole purpose of supporting University related extracurricular and co-curricular activities.
- You must discuss a planned purchase with your advisor **prior** to any S&A Fee purchase
  - All University paperwork must be completed and signed by the appropriate advisor **prior** to any S&A Fee purchase.
- Individual students (including student officers) cannot unilaterally make purchases. Without prior approval, a student cannot make a purchase with personal money and seek reimbursement later.
- Contracts **must** be signed by a University official with delegated authority.
- All expenditures of S&A Fee funds must be recorded on University forms, which are retained for a specified period by your organization.
  - An auditor should be able to determine exactly how your organization spent its S&A Fee allocation.

### III. Commonly Asked Questions

The answers to the following questions provide guidelines for management of your organization’s S&A Fee allocation. If you have **additional questions** regarding any aspect of managing S&A Fee funds, do not hesitate to contact either your advisor or Purchasing, Accounts Payable, Travel, Student Affairs, etc.

#### A. Authorizing Expenditures

##### 1. How are expenditures approved?

Each expenditure from an organization’s account must be **pre-authorized** in writing by the appropriate advisor. Generally, the advisor indicates approval by signing the appropriate University form.

#### B. Spending

##### 1. What does an advisor check for when asked to authorize expenditure from an S&A Fee supported account?

Check for:

- Purchase of the item conforms to the group’s approved objectives and expenditure plan.
- The purchase is reasonable and prudent.
- The goods or services are an allowable and a legal purchase.
  - Note: Always check with your advisor **prior** to purchasing
- There is enough money in the account to pay for the activity or program.
- The purchase is supported by a consensus or majority of group members.
- The item will be used in a manner that promotes and conforms to the overall

University mission and goals.

2. **What are the rules for buying food with S&A Fee funds?**

- Always check with your advisor prior to any food purchases.
- Meals may be purchased for a lecturer or entertainer if food costs are specified in the contract.
- Meals may be purchased for students who take a speaker/entertainer dining out if the students are involved in the program organization
- Banquet meals for student programs may be purchased for student(s) and University employees attending the program.
- Light refreshments may be purchased for consumption at approved student programs.
  - Light refreshments include nonalcoholic beverages and edible items commonly served between meals
- Meals may be purchased for student meetings in conformance with Policy 7-2.2.1.2.
  - <http://www.cwu.edu/contracts/contracts-purchasing-surplus-home>

3. **How should proceeds from an event be handled?**

If the organization is directly funded by S&A Fees, all proceeds from the event must be treated as S&A Fee funds and be placed in an S&A Fee funds account. All proceeds must be deposited in the appropriate account in a **timely** manner.

If the organization conducting the event receives S&A Fee funds indirectly from another organization, proceeds from the event are placed in the conducting organization's account. Such an arrangement is usually termed "co-sponsorship."

4. **Is it acceptable for my organization to use S&A Fee funds to buy decorations?**

S&A Fee funds may be used to purchase decorations for a banquet, dance, or other approved event. The cost of the decorations must be **reasonable and appropriate** for the event. As the decorations are state property, they must remain with the University. The disposition of state property must follow University policy 7-2.1.1.8.

5. **May I use S&A Fee funds to purchase prizes for a promotional contest of chance (PCOC)?**

Yes, if the primary purpose of the PCOC (drawing, sweepstake, game of chance) is to advertise or promote your organization and/or its activities. Since a fee is never charged to participate in a PCOC, the value of each prize must comply with CWU procedure 3-50-320 Procedure for Promotional Expenditures.

<http://www.cwu.edu/financial-affairs/procedures>

Additionally, the Washington State Gambling Commission has specific requirements for conducting promotional contests of chance. It is your responsibility to fully comply with these requirements.

<http://www.wsgc.wa.gov/>

**6. Is it acceptable for my S&A Funded organization to conduct a raffle?**

Yes, but only with *prior* approval from the office of the Assistant Vice President for Financial Affairs (to ensure that your organization understands and complies with all requirements, restrictions, and reporting).

It is your responsibility to fully comply with all city/state/federal requirements, restrictions, and reporting.

**7. Can someone from my organization win and keep a prize if my organization conducts a promotional contest of chance or raffle?**

Those individuals who arrange the event, including the advisor, are not eligible to win or receive prizes. A general member of the sponsoring organization could be eligible to win or receive a prize if he or she did not coordinate or assist with event arrangements.

**8. May I use S&A Fee funds to purchase items to be given away, e.g., flowers, birthday cakes, or awards?**

Purchasing flowers or cakes to be given away on special occasions, e.g., funerals and birthdays, is prohibited.

Awards such as engraved plaques, trophy cups, and monogrammed clothing **may** be given away if the following criteria are met [RCW 41.60.150, CWU Policy 7-2.2.1.2(6.b)]:

- The award must be presented for some sort of participation or achievement.

**9. May I use S&A Fee funds to pay the wages of a person employed by an approved faculty/student/alumni group?**

S&A Fee funds may be used for wages. However, S&A Fee funds cannot be used to pay wages for purposes unrelated to your organization's approved goals.

**10. How do I purchase goods and services from other University departments?**

Purchases should be made through on campus services if available. Prior to going off campus for your materials and services, check with our on-campus resources. Payment through these departments should be done with a charge/credit.

On-campus Resources for Services and Supplies	
<a href="#">Central Stores</a> - custodial supplies, paper towels, gloves, batteries, stage design materials	(509) 963-2055

Computer Support Services	(509) 963-2001
Catering	(509) 963-1302
Dining Services	(509) 963-1591
Copy Cat Shop - <i>paper, envelopes, printing</i>	(509) 963-3685
Facilities Management	(509) 963-3000
Graphics	(509) 963-1493
Media Production	(509) 963-2850
Surplus and Asset Management	(509) 963-2157
Wildcat Shop	(509) 963-1311

**11. Do I have to use the University’s Campus Life Publicity Center or Copy Cat Shop, or may I get my printing done by a private outside printer?**

Most University printing jobs should be done by either CWU Publicity Center or the Copy Cat Shop. The Publicity Center leases a black and white copier for use by S&A funding recipients, once an account has been established through the Publicity Center and SURC Accounting.

**12. How do I purchase items from outside/off campus vendors?**

The University provides several different methods for making purchases from outside/off campus vendors. Most purchases require that the vendor accept a CWU Purchase Order or the CWU Purchasing Card. Proper methods of purchase and payment would include:

- Use of a Purchase Requisition form **OR** use of a CWU Purchasing Card  
<http://www.cwu.edu/contracts/contracts-purchasing-surplus-home>
- Expense reimbursement may be reimbursed if the purchase is made in accordance with CWU Petty Cash policies and procedures.  
<http://www.cwu.edu/financial-affairs/forms>

**13. How do I hire a performing artist or speaker?**

Consult with your advisor before any action is made. We emphasize the need for organizations to plan their needs well in advance to allow for required processing time. **Prior** to hiring a speaker or conference participant, the sponsoring organization must provide the following documentation.

**Required Documentation:**

- Purchase Requisition form submitted to the Purchasing Department.
- Two signed contracts if in excess of \$500. The contract may be created using the University’s [Standard Agreement Form](#), or an otherwise approved contract form. The contract must be reviewed and approved by BS&C and signed by the authorized University agent.

- [W-9 form](#) if not already on file.
- Vendor invoice or [State A-19 Invoice Voucher](#), referencing the Purchase Order number must be submitted to Accounts Payable.

**How do I document and pay for student travel?**

Before departure, an on-line Travel Authorization (TA) must be completed and signed.

<http://www.cwu.edu/financial-affairs/travel>

**C. Accounting**

**1. How do I keep track of my organization's account?**

Regularly monitor the status of your organization's account by reconciling your program's information with the online Project Summary/Activity Reports available in PeopleSoft. For assistance running your applicable reports, contact your advisor or the reporting coordinator at extension 1997.

**2. What happens if I overspend my account?**

S&A funded accounts are **not** to be overspent. You must carefully monitor your expenditures and allocations. Future S&A funding may be reduced or eliminated to address issues related to management of funds.

**3. Is it a problem if I mix my organization's S&A Fee allocation with money from other sources?**

Yes, S&A Fee funds generally should **not** be commingled with other types of funds.

**4. When an outside organization wants to assist with the financial support of a fund-raising event, how do I manage the donated monies?**

Do not place the money in your S&A funded account. Deposit the money in a CWU Foundation account or an agency account (i.e. fund 840 account). Make expenditures for the fund-raising event directly from that account.

If a foundation or agency account is not available, have the outside organization make the purchase and donate the purchased item or service directly to the organization.

**5. Can I put my organization's money in a private bank?**

No, this is not authorized or permitted.

**D. Equipment**

**1. Who keeps track of property and equipment acquired with S&A Fee funds?**

Items purchased with S&A Fee funds belong to CWU and the State of Washington.

2. **May I use equipment purchased with S&A Fee funds for private purposes?**

No, the University does not loan out equipment for personal or private use.

3. **How do I dispose of an equipment item when it is no longer needed?**

You may sell it or give it to another University department or sell it via the CWU Surplus and Asset Management department. You cannot give it or sell it to a private individual or a non-CWU organization.

**E. Following the Rules**

1. **What happens if we do not comply with CWU and State of Washington rules and regulations?**

University disciplinary processes apply to breaches of University policies. Also, you could jeopardize your organization's continued funding from S&A Fees.

2. **How would anyone know if my organization did something wrong?**

The records of all University organizations are subject to audit by the University's Internal Audit department and the Washington State Auditor's office. In addition, there are checks and balances built-in to the University's accounting system.

**F. Record Keeping**

1. **How do we keep track of monies paid to participate in or to enter fund-raising events?**

Organizations should use pre-numbered tickets or some other method to identify, track, and verify attendance. You record the beginning and ending ticket numbers in a log. The receipts from the event should match the number of tickets sold. The log and any unsold tickets are to be retained by your organization for audit purposes.

2. **What are the rules for retaining the expenditure records of my organization?**

Contact the Program Manager in BS&C at 2335 with questions concerning records retention. For student clubs, all original expenditure records (receipts) should be stored and managed by the SURC Accounting (contact the SURC Accounting at 1329 for more information).

**G. Insurance**

**Currently, student organization sponsored events are excluded from the University's Self-Insurance Liability Policy (SILP).** Accordingly, a portion of S&A

Fee funds is used to provide *limited* insurance coverage for student organization sponsored events as follows:

***Sport Clubs***

S&A Fee funds currently purchase insurance coverage for student sport clubs, which are recognized by the CWU Collegiate Sport Clubs Department. They currently have the following coverage:

- General Liability Coverage (policy limits and exclusions apply)
- Excess Basic Accident Coverage (policy limits and exclusions apply)
- Catastrophic Injury Coverage (policy limits and exclusions apply)

There are **exclusions** to the allowable sport clubs covered by the policy. Prior to being recognized, those sport clubs excluded from the policy will need to purchase general liability coverage under their national associations and produce a certificate of liability coverage to the Coordinator for Collegiate Sport Clubs.

Please consult with the Coordinator for Collegiate Sport Clubs to make sure you understand the requirements, coverage, limits, and exclusions for your sport club!

***Other Clubs, ESC Organizations, and ASCWU-BOD Officers***

S&A Fee funds currently purchase insurance coverage for recognized student clubs (non-sport), ESC organizations, and ASCWU-BOD officers. They currently have the following coverage:

- General Liability Coverage (policy limits and exclusions apply)
- Special Risk Accidental Coverage (policy limits and exclusions apply)
- Catastrophic Injury Coverage (policy limits and exclusions apply)

There are **exclusions** to the allowable clubs and organizations covered by the policy. Prior to being recognized, those clubs and organizations excluded from the policy will need to purchase their own insurance coverage and produce a certificate of insurance coverage to the ASCWU-BOD Vice President for Clubs and Organization or Campus Life.

Please consult with SLICE to make sure you understand the requirements, coverage, limits, and exclusions for your organization or club!

**IV. CONCLUSION**

Services and Activities Fee revenues are collected and distributed in order to maintain and improve the quality of the student experience at Central Washington University. You are encouraged to spend and account for your S&A Fee funds in a wise and prudent manner. If you need help, feel free to contact any of the administrative offices mentioned in these guidelines.