Introduction

The purpose of this document is to establish a clear and definitive guideline for accepting and administering campus program funds. CSU Fullerton Auxiliary Services Corporation (ASC) is tasked with administering the campus program accounts, which includes fiscal responsibility of receipt and expenditures of funds made into and out of campus program accounts. Accordingly, it is the fiduciary responsibility of ASC to maintain documentation for expenditures consistent with good business practice and remain in compliance with the campus program agreement and applicable documentation standards required by Federal, State, and Local governments.

CSUF and its units assume full responsibility for all functions and services performed in the campus program by CSUF employees. In this instance, ASC assumes no general liability for campus program account holders' actions.

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Campus Program Accounts

In accordance with California State University, Sacramento policy PRS-0101, Integrated CSU Administrative Manual (ICSUAM) Section 13680.00 and Executive Order (E.O.) No. 1059, the procedure below must be followed to determine proper ownership and administration of funds/accounts. Ownership includes the authority and discretion to contract for services, responsibility for business losses, acceptance of legal liability, acceptance of fiduciary obligations, responsibility for policies governing the activity or program, and primary control or discretion over expenditures.

Each Campus Program account established should be supported by an authorizing document (Campus Program Agreement form, Checklist, and Budget Narrative) which will remain on file at ASC. The documentation will state clearly the type of campus program, source of income, the purpose of the campus program, time constraints, person(s) authorized to withdraw or expend funds, sample signatures, reporting requirements, and instructions for closing the account and disposition of balance in the account. This documentation will be retained until the campus program is dissolved. Lack of complete campus program fund documentation increases the risk of improper fund management and inappropriate expenditures.

No account may be established without a properly executed Campus Programs Agreement, approved by an ASC and CSUF authorized officials. The type and purpose of a campus program account determine the limitations (if any) on the fund expenditures. Regardless of purpose, all campus program accounts are confined to their department/college and CSUF's educational mission.

Types of accounts

All accounts must be self-supporting. Project may not run in deficit and are not allowed to rely on state funding to operate. Operating funds must be generated by the activity for which the campus program was established.

There are three (3) types of accounts. Each department may establish accounts as needed. According to Executive Order 919, it is important to maintain separate accounts for campus program accounts with different purposes or restrictions.

Center Accounts are formally approved by the campus as an interdisciplinary and/or collaborative unit. Center accounts are established to support a scholarly, creative, research, educational, or public service activity that combines the expertise of faculty, departments and administrative units and also may draw on the expertise of entities external to the campus.

Centers may offer services to the outside community including public and private entities.

Campus Program Accounts consists of activities, projects and services that support our educational mission. A broad range of examples include conferences, workshops, cultural events and program services. The key determination for a Campus Program is source of revenue. A

Campus Program cannot be based on stateside funding or donations. Student fees are acceptable only for non-credit based instructional programs.

Payroll Accounts are restricted to payroll expenditures paid through ASC payroll. The account must be funded in advance to cover the expense for two payroll cycles.   Generally, payroll expenses are reimbursed by the Philanthropic Foundation.

Nature of the account

Campus program accounts are established for a specific purpose. The California Education Code outlines specific situations (i.e. criteria) under which revenues received may be deposited in campus program funds. The purpose of the Campus program along with the source of funds is essential in determining whether the activities qualify as Campus Program

Duration of the account

New and renewal campus programs require an updated campus program agreement, checklist and budget narrative. Incomplete documentation will be returned to the requestor.

Within the project period any changes in project director or scope of work will require an updated agreement.

Reimbursed Activities

If it is anticipated that the general fund will incur (or pay) any expenditures that are connected with this activity (project), an assessment will be made as to whether a Reimbursed Activities Program must be requested and established. If required, the Reimbursed Activities Program will be linked to the related Campus Program Fund. In such situations, expenses paid or incurred by the General Fund in connection with the Campus Program activities will be initially charged to the Reimbursed Activities Program and later billed to the Campus Program Fund. The request to establish a Reimbursed Program will be processed in accordance with the current CSUF procedure

Closing an account

To close this project, email **CampusPrograms@fullerton.edu** requesting account closure. Include reason for account closure, proposed disposition of funds, equipment location (if applicable), certification that any applicable payroll assignments have been terminated and all expenditures have been properly posted.

Disposition of Funds – Upon closure of the project, any balance of funds shall be reviewed and approved by ASC prior to transfer.

Inactive Accounts

Should analysis reveal that the Campus Program has been inactive for a significant period of time (at least one year); The project director will be asked to provide a reason for the inactivity. Closure due to inactivity will be at the discretion of ASC based on the anticipated future use of the campus program account.

Campus Program Process Overview

A "Campus Program Agreement" form can be obtained from the ASC' website at <add link to new form> The Agreement requires the project director's signature, the review and approval of the VP/Dean and the Department Chair, (if applicable). If the Dean is to be the project director, the Provost or the President needs to approve the signatories.

Completed applications are forwarded to the ASC Office of Sponsored Programs located in ASC Building at 1121 N. State College Blvd. Fullerton, CA 92831, or emailed to: campusprograms@fullerton.edu

The application also requires the review and approval of an ASC and CSUF authorized official before an account is established.

Completed forms are reviewed by the Campus Programs administrator and forwarded to the CSUF designee for review and ownership determination. If an in-person meeting is required to discuss details of the campus program activities, ASC will contact the project director to set up the meeting.

Once all approvals have been obtained, a five-digit account number will be assigned. At this point the account director is notified to schedule an in-person campus programs orientation.

The orientation can be in-person, via telephone or Zoom. The project director is required to sign the campus programs orientation form to acknowledge understanding of the Project Director responsibilities.

Completing the Campus Program Agreement Form

Part 1- General Information

• Project Title – Name used for the account. The project name can be a combination of the department name and the purpose of the fund. (i.e. English Department's Writing Project) There are no restrictions on the name used.

- Project Director – Name of the person responsible for the account.

- Project Inception Date – The beginning date of the project. If submitting a renewal this date will always be the original start date of the project.

- End date – Renewal period end date. The maximum term is three (3) with additional three(3) year renewals terms.

- College/Unit – Name of the College or Division

- Department/Office – Name of the Department

- Activity Location – enter name of the building and if the activity is on-campus or off-campus

- Project description – describe the purpose of the project and how the activity benefits the mission of the university. If the information provided is insufficient, ASC may return the application for additional information.

Part 2- Funding Sources

Per the Executive Order 1000 from CSU chancellor, define the policies and procedures as to funds eligible for a campus program account. As a general rule no general fund monies may be used to generate these revenues (e.g., the state money paid to create a flyer for a fundraiser) Applicable rules and policies require that the University (i.e. General Fund) be reimbursed for all costs, direct and indirect, paid or incurred on behalf of other funds/entities.

It is important to note that the funds are deposited into a campus program account for specific purposes related to the program, and the educational mission of CSUF.

Revenue Sources – One or more boxes can be selected in this section.

Describe the expected revenue source (example: registration fees for workshops), etc. The budget narrative form should be used to provide detail on the types of anticipated revenue.

Some types of revenue may be considered to Unrelated Business Income (UBI) and subject to Unrelated Business Income Tax (UBIT)Tax.

Please note: no general fund monies may be used to generate the revenues for any type of account.

Part 3- Expense Types

Nature of Anticipated Expenditures – Check all expense types that may apply.

Attach a written narrative describing the types of expenses anticipated within each category you have selected.

Expenditures outside of the category selected may require additional justification before being approved.

Part 4- Risk Management

Select Yes or No for each area listed under risk management. If yes is checked, please describe in detail Example if you check Yes to hazardous Materials please provide detail on the type of chemicals or materials used and how they are used.

Our office will forward this information to the appropriate department on campus. You may be contacted by CSUF risk Management to further disclose information.

Part 5- Account Closure

To close this project, email **CampusPrograms@fullerton.edu** requesting account closure. Include reason for account closure, proposed disposition of funds, equipment location (if applicable), certification that any applicable payroll assignments have been terminated and all expenditures have been properly posted.

Part 6- Terms and Conditions

This section summarizes the responsibilities of each party.

Part 7- Signature Approvals

The project director is authorized to approve expenditures from the account. In addition, he/she may designate additional persons to have the same or restricted signing authority.

The Project Director is responsible for updating authorized account signatures and informing ASC of personnel changes.

Reimbursements made directly to or for the benefit of the Project Director must be approved by a one-up (next level) approvals.

Part 8- Set Up Information for ASC Use Only

Managing Your Campus Program Account

Deposits Procedures

The project directors are ultimately responsible for the funds and revenues. Upon receipt of funds, the account manager or designated person will process the deposits.

Please review the Check/Cash Handling Procedure on the ASC website.

[CA-370 Cash Check Handling Policy and Procedure](#)

Hiring staff

Your first site is to contact your ASCs Campus Programs administrator to discuss plans for hiring. The HR Recruiter can assist you with the hiring procedure.

When an open position occurs, the appropriate hiring manager/supervisor must complete a PTR and job description. Contact the HR Recruiter for posting per ASC policy and procedure

The job announcement/description must include the following information:

- Information to be included on the position announcement includes the following:
- Position Title
- Department
- Manager/Supervisor Information
- Employment Classification (full-time/part-time etc.)
- FLSA Status: exempt or non-exempt (salary/hourly)
- Salary Range
- Position Summary
- Position duties; minimum and/or preferred qualifications
- Required education, experience and to include any special licenses certifications
- Position site location if different from the immediate campus area
- The length of time available to apply for the position; where and how to apply
- Summary of Benefits (if applicable)
- ASC's statement on Equal Employment Opportunity/Affirmative Action Plan.

All Job opportunities with the ASC will be posted as position announcements for a minimum of three (3) days.

All applications/resumes received through the Applicant Tracking System (ATS) will be screened by the human resources department.

Only applications/resumes that meet the essential functions will be given to the hiring supervisor/manager department for the selection of the next step which is the interview process.

Additional and detailed information can be found on the ASC website under HR procedures entitled Recruitment and Selection Policy.

Supervisors are encouraged to contact ASC HR or the Campus Programs Administrator to ensure they understand the supervisory responsibilities.

Additional information including Recruitment and Selection policy, [TimeClock](#) , [Meal Break Rules](#), and the [Employee Handbook](#) are available on the ASC website

Hiring Faculty

Paying faculty additional pay for work done on a campus program agreement and using the Special Consultant Pay request System (SCPR) is explained in detail in the SCPR [How to Guide](#).

What steps must faculty take before beginning to work on an appointment for additional faculty work compensated using funds administered by the ASC?

The Principal Investigator or Project Director of the project funding the work must submit an ASC Personnel Transaction Report to ASC Human Resources. The work flow for the SCPR is as follows:

(1) The ASC campus programs administrator creates a pay commitment if the additional work is compensated using funds administered by the ASC; the designated staff member creates the pay commitment if the additional work is compensated using funds administered by the Philanthropic Foundation;

(2) the project director selects faculty consultants;

(3) the respective Dean approves the faculty member to work; and

(4) the ASC campus programs administrator encumbers the payment against the ASC campus program account. Additional pay funded by the Philanthropic Foundation should be encumbered by the Philanthropic Foundation.

Faculty will need to schedule work days when notified by email. After the scheduled days have passed, faculty will need to sign in to the SCPR to certify days worked.

Why are the payroll deductions for faculty paid by the ASC higher than the faculty member's State payroll deductions?

The ASC is a private employer with a different/separate Tax Identification Number from the University and is subject to Federal, State and local applicable labor law taxes. In addition, FICA (Social Security and Medicare) and SDI (State Disability Insurance) are also payroll deductions.

 How will faculty be paid?

The ASC issues checks every two weeks. Faculty will have the option to receive their pay by paper check or by Direct Deposit after submitting their bank information to the ASC. The ASC will mail paychecks not picked up at its office in Titan Hall the day before the subsequent payday.

Do faculty performing additional work using funds from a campus program administered by the verified/sign in as an ASC employee?

Because faculty must become employees of the ASC before they can receive payment for additional work compensated using a campus program account administered by the ASC, they must sign-in with the ASC and certify with the ASC that they are eligible to work in the United States. Being a separate employer, federal law requires the ASC to maintain its own hiring records separate from the University.

What role do department coordinators/designated staff members play in processing additional work compensated using ASC funds?

The ASC campus programs administrator creates a pay commitment if the additional work is compensated using funds administered by the ASC. The Dean or other higher-level SCPR Approver still must review the faculty members selected by the SCPR Project Director for additional work.

If required, who pays for the background check and/or the Live Scan?

ASC will seek reimbursement for these costs ($18 (approximately) for a background check and $37 for a Live Scan) from the campus program funding the salary.

Who do faculty reach out to if additional assistance is needed?

Direct initial questions related to the payment of additional work compensated by the ASC to the campus programs administrator.

Volunteers

Occasional the campus program may use volunteers. All individuals being engaged to perform volunteer services must complete the volunteer form prior to volunteer work. Volunteers who will be working with minors, elders and disabled are subject to pass the live scan check.

Typical volunteer activities include serving on a governing board overseeing a support group; teaching or assisting in other academic functions; assisting in fund raising, political advocacy or other administrative functions; working in the Health Center; or assisting with campus events or activities

Overview of Volunteer Guidelines and Requirements

Using Outside Services

Hiring an Independent Contractor

Before work begins and to allow enough time to complete the approval process, the requestor should contact their campus programs administrator to discuss the use of an Independent Contractor on their project and to secure preliminary approval.

The requestor submits the completed Independent Contractor Checklist (ICC) and the signed Independent Contractor Agreement (ICA) including the scope of work to the campus programs administrator.

The campus program administrator will route the checklist for Human Resources approval. If approved the Project Director will be contacted and a certificate of insurance will be requested.

Once all items are received and the individual is approved and any necessary background checks are completed, work may begin. It is important to not begin work until after you have been notified that the Independent Contract has been approved and is fully executed.

[Independent Contractor Procedure](#)

[Independent Contractor Checklist](#)

[Independent Contractor Agreement](#)

Hiring a Vendor/Contractor

A contract is required of all services performed. An outside vendor/company will require a fully executed service agreement prior to the commencement of any work.

When a vendor has their own contract, the vendor contract must be forwarded to the campus program administrator for review.

When a vendor does not have their own contract, the ASC standard Service Agreement may be used.

[Service Agreement Procedure](#)

[Certificate of Insurance Procedure](#)

[Insurance Waiver Form](#)

Using Campus Facilities (Reimbursed Activities)

It is the Project Directors's responsibility to ensure the campus is reimbursed for any facility use. If it is anticipated that the general fund will incur (or pay) any expenditures that are connected with this activity (project), an assessment will be made as to whether a Reimbursed Activities Program must be requested and established. If required, the Reimbursed Activities Program will be linked to the related Campus Program Fund. In such situations, expenses paid or incurred by the General Fund in connection with the Campus Program activities will be initially charged to the Reimbursed Activities Program and later billed to the Campus Program Fund. The request to establish a Reimbursed Program will be processed in accordance with the current CSUF procedure.

- An annual certification of reimbursed activities is required for all campus program accounts. The campus program administrator will send out an annual review and certification form to be completed the project director.
- The signed certification form is forwarded to the campus for review and billing as needed.

Using Off-Campus Facilities

ASC must be aware of any off campus facilities in use. This includes renting any off-site location for temporary or permanent use.

Occasionally projects may need to rent event space for a short time period. An agreement must be in place with the vendor prior to the event date. The project director is not authorized to enter into any contracts on behalf of ASC or the project.

Off campus facilities may require a safety inspection if ASC employees are working at the off-campus location.

Please contact your campus program administrator for assistance in executing the required contracts.

Disbursements

Mileage Reimbursements

When sing your private vehicle to conduct business you must have and approved [Driving Authorization Form](#) on file with ASC Human Resources.   Reimbursements will not be made without the proper authorization.

[Driving on ASC Business Guidelines](#)

Travel Reimbursements

ASC follows the CSUF travel policy. The policy is located on the CSU Fullerton website at: [Travel Policy](#).

It is a best practice for the requestor to check the project available funds or with the campus program administrator to ensure funds are available for travel prior to submitting the travel request form.

To begin the approval process **CSUF employees** must complete the [Travel Request Form](#) located on the CSUF website. The traveler should submit the completed form to: ASC Building, Attention Accounts Payable. The forms should be submitted at least 30 days prior to travel.

ASC will assign a travel number TAAXXX, encumbers the funds, and emails Traveler and Preparer that travel has been approved. Traveler submits CSUF Travel Expense Claim and required receipts to ASC. **ASC employees** traveling using campus program funds must complete the **ASC Travel Authorization and Expense** form at least 30 days prior to travel and prior to incurring any travel related expenses.

Upon completion of the approved travel, a travel expense claim form should be completed to request the reimbursement.

CSUF employees should complete the [CSUF Travel Expense Claim](#) form.

ASC employees should submit the [ASC Travel Expense Form](#).

Submit the completed forms to: ASC Building, Attention Account Payable

Reimbursement request must be made within 30 days of the travelers return date.

Required documentation includes:

- Agenda for conference or meeting
- Original itemized receipts
- If mileage is claimed - printouts of Mapquest or Googlemaps
- Airfare itinerary and boarding pass

Check Requests

Payments to vendors or a request for reimbursement must include a completed check request signed by the authorizing signer(s) as approved on the campus program agreement.

All check requests must include documentation to verify the check request.

Hospitality Expenses

Hospitality expenses must be directly related to or associated with, the active conduct of official CSU, CSUF, and ASC business. When an employee acts as an official host, the occasion must, in the best judgment of the approving authority, serve a clear CSU business purpose, with no personal benefit derived by the official host or other employees. In addition, the expenditure of funds for hospitality should be cost-effective.

Expenditures must be in accordance with IRS guidelines, state regulations, and CSU policies. No employee business meal or entertainment expenditure that is considered taxable income under IRS regulations will be reimbursed or paid.

An employer's reimbursement of an employee business meal or entertainment expense may be considered taxable income to an employee if:

The activity is not directly related to the employee's job

The expense is lavish or extravagant under the circumstances.

 The expense is not substantiated with supporting documentation

Purchase Card (PCards)

Issuance of a Purchasing Card is a privilege and every reasonable effort must be made to ensure that funds are used responsibly and in a manner consistent with ASC's and the University's mission, applicable laws and ethical practices. The card CANNOT be used for personal expenditures.

How to request a P Card

Complete the Purchasing Card Application form and submit to ASC. As a rule a department may not have more than one P Card. If multiple P cards are needed, then a written request for an exception should be submitted to the ASC Campus Programs administrator.

P Card Use

The cardholder is be responsible for maintaining documentation on every purchase made using the card. Purchases must be made in accordance with established ASC and University policies for expenses associated with official business that directly benefit ASC and the University. No purchases of a personal nature may be made using the Purchasing Card. Any such purchases must be immediately reimbursed to ASC by the Cardholder and may result in the revocation of card privileges.

Cardholder must ensure that the Purchasing Card is used in accordance with the Purchasing Card Policies and Procedures, and must ensure that all purchases are in compliance with ASC's overall policies and procedures.

Cards must always be stored in a secure place. Cardholder must ensure the appropriate use of the Purchasing Card. The Purchasing Card may be used only by the approved cardholder. Use by anyone other than the cardholder is prohibited as the card is NOT transferable.

The cardholder is responsible for the security of the card and any purchases made on your account. If you believe you have lost your card or that it has been stolen, immediately report this information to Wells Fargo Bank Business Purchasing Service Center (BPSC) at 800-932-0036. Immediately after reporting to the BPSC, you must inform ASC accounting office. In order to avoid company liability for fraudulent transactions, it is extremely important to act promptly in the event of a lost or stolen card. As with a personal charge card, you will no longer be able to use the account number after notifying the bank.   A new card should be issued within 48 hours of notice to Wells Fargo Bank.

Purchasing Card may not be used for the following:

- All services including independent contractors
- Cash advances, money orders, wire transfers, Titan card/copy card deposits, gift cards or other cash equivalent items
- Public relations (unless the expense has an approved Directive 11)
- Personal purchases (including personal expenses when on a business trip)
- Goods that require the purchaser to sign a contract or document that requires administrative review
- Narcotics/Controlled Substances
- Raffle or Prizes
- Furniture (with any room design or installation service)
- Fines, late fees, penalties, interest and finance charges;•Splitting purchases to circumvent the transaction limits (Note: A split purchase is defined as one item, or set of items sold as a set, that has been split by the merchant to look like two separate purchases)

- Purchases which result in a conflict of interest for the user, resulting in personal gain, or which violate ASC or CSU policies or procedures

P Card Reconciliation

At the end of a statement period, the cardholder will be notified via email that it is time to review the card statement. The cardholder will access the Commercial Card Expense Reporting tool via the Internet to review the statement. The statement will reflect the transaction date, posting date, supplier/merchant name and the total amount of the purchase. Cardholders are responsible for the following:

- Retaining all receipts for items purchased under the program.
- Ensuring all transactions posted are legitimate purchases made by the cardholder on behalf ASC.

Supporting Documents and Receipt Retention

It is a requirement of the program that the cardholder keep all receipts for goods and services purchased. For orders placed via phone, fax, mail, or online, cardholder must request that a receipt, detailing merchandise price, sales/use tax, freight, etc., be included with the goods mailed/shipped. (Note: a merchant should not reject this request as it is a Visa policy). It is extremely important to request and retain purchase receipts as this is the only original documentation that shows whether sales tax has been paid.

Reconciling Purchases

It is the card holder's responsibility, immediately upon receipt of statement, to:

- Check the statement to ensure all the transactions posted are legitimate transactions;
- Mark transactions for which receipts will be attached; and
- Attach line item detailed point of sale receipts or delivery invoices.
- Add descriptions and object as needed

If everything is in order, cardholder will mark the statement as reviewed. Once your statement has been marked as reviewed an email will be issued to the cardholder's manager for his/her approval. Cardholder should forward all receipts to his/her manager for approval. Please retain copies for your records.

Disputed or Fraudulent Charges

Depending on the type of discrepancy, cardholder will need to contact the merchant or complete the online dispute form to resolve the disputed transaction. If the merchant has charged you incorrectly or if there is an outstanding quality or service issue, cardholder must first contact the merchant and try to resolve the error or problem. If the issue is resolved with

the merchant, and the error involved an overcharge, a credit adjustment should be requested and will appear on the next statement.

Any fraudulent charge (i.e., a charge appearing which was not authorized by you) must be reported immediately to the ASC Accounting Office. Prompt reporting of any such charge will help to prevent the company from being held responsible.