



# ASUH

Associated Students of the University of Hawai'i

YOUR STUDENT GOVERNMENT

# ASUH Funding Fiscal Procedures

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## What is Direct Payment?

Direct Payment means that ASUH will pay the vendor directly for the authorized goods or services provided to your organization.

*If the Direct Payment is your preferred method of funding, all paperwork must be completed and turned in six weeks prior to the event.*

## What is a Purchase Order (PO)?

The most basic purchasing method for the University involves purchase orders. A PO is produced from a requisition the ASUH office staff creates after receiving all necessary paperwork. The PO is then sent to the vendor so the goods may then be delivered or picked up.

Please note that permission must be obtained from the vendor in order to process purchase orders. In addition the vendor must be notified that **PAYMENT WILL NOT BE RECEIVED UNTIL 4-6 WEEKS FOLLOWING THE EVENT**, provided that all appropriate paperwork has been submitted.

## What Goods/Services Can be Paid with a Purchase Order (PO)?

Goods paid via purchase order include office supplies, photocopying, advertising, postage, food, etc... In addition, reimbursements are NOT allowed for services such as guest speaker fees, security guards, performers, musicians, etc.

## Steps for your RIO to do/submit to initiate Direct Payment

1. Submit the **Funding and Community Service Acknowledgement Form (FCSAF)**.
2. Contact the vendor
  - a. Ask if they accept Purchase Orders (PO)
    - i. If they say "yes"
      1. get a quote for the line items you are requesting for
    - ii. If they say "no"
      1. You will have to get another vendor or do a reimbursement (see reimbursement section on page 5)
  - b. **DO NOT PLACE THE ORDER**
    - i. ASUH will create a requisition that will act as an order once all the proper paperwork is received
3. Submit the **quote** from the vendor to the ASUH Office **at least 6 weeks before your RIO's event**
  - a. This quote should contain:
    - i. Name, address, and contact info of the vendor
    - ii. Line Item(s)
      1. Name
      2. Price
        - a. If purchases from one vendor exceed \$2500, please contact the ASUH office immediately to set up an appointment. Bids must be obtained via SuperQUOTE, which is an open, web-based platform. The Office Staff will create an account with your requests to solicit bids
      3. Quantity
    - iii. Subtotal and Total
    - iv. If applicable:
      1. Delivery charges
      2. Taxes
      3. Description of Line Items (this may include Item numbers)

4. Submit the **WH-1/W-9** with your vendor's information at least 6 weeks before your RIO's even
  - a. Let your vendor fill out this form
5. Submit a **flyer** of your event **at least 6 weeks before your RIO's event**
  - a. Should contain the date, time, location, and ASUH's involvement
  - b. Can be a flyer, brochure, or program
  - c. Can be in an electronic form (i.e. PDF) or it can be a hard-copy

## Additional Procedures for Direct Payment for Services

Non-personnel services such as guest speakers, security guards, performers, musicians, etc... MUST BE PAID VIA PURCHASE ORDER. They are NOT reimbursable. Paperwork for guest speakers, performers, and musicians must be submitted six weeks prior to the event. Paperwork will not be processed for payment after the event.

There are two forms of direct payment for service: honoraria and speaker/performer fees.

### Steps for your RIO to do/submit for the direct payment of Honoraria (Maximum Honoraria is \$500):

- Letter of Invitation
- Letter of Acceptance
- Completion of a WH-1 (if an individual is being paid)

### Steps for your RIO to do/submit for the direct payment of speaker fees/performers:

- Non-Personnel Services Contract (available in the ASUH Office)
- Tax forms (available in the ASUH Office)
  - Submit a WH-1 form if an individual is being paid
    - The individual's LEGAL NAME and PERMANENT ADDRESS must be on the WH-1
  - Submit a W-9 if an organization is being paid
    - The name of the organization must correspond with the LEGAL NAME under the which the Federal Taxpayer ID# is registered

## After Paperwork is received at the ASUH Office

ASUH Office Staff will create a requisition that will be converted into a purchase order (PO). Generation of a PO for direct payment requires a minimum of **2 weeks** from the time completed paperwork is submitted to the ASUH Office. The PO will then be completed once the paperwork is submitted to the ASUH Office. The PO will then be mailed out to the vendor so the order can be placed. Please inform the Office Staff if you wish to hand deliver the PO.

## After the Event or Goods/Services are received

### Steps for your RIO to do/submit:

- Submit an original invoice/billing statement
  - Must be submitted as soon as possible so that the vendor will receive payment with 4-6 weeks following the event
- Submit an ASUH Funding Post-Activity Report



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# Reimbursement General Information

## What is a Reimbursement?

Reimbursement means that ASUH will reimburse your organization or a representative of the organization, for authorized expenses.

## Who is eligible to be reimbursed by ASUH?

- ASUH will reimburse the **organization** to which the funds were granted.
- ASUH will reimburse any **individual** who purchases authorized items, provided the individual belongs to the organization.

## What expenditures will ASUH reimburse?

ASUH will reimburse an organization or an individual for the specific line items stated in the Senate Act.

### ASUH will **NOT** reimburse the following:

- ASUH will **NOT** reimburse for *\*guest speaker fees, security guards, performers and musicians, etc.* If you have questions regarding whether or not a particular item may be reimbursed, please contact the ASUH Office Staff.  
\*These expenditures are only done by direct payment. Please plan accordingly.
- ASUH will **NOT** reimburse any purchase(s) made prior to **the date in which ASUH legislation (Senate Act) passed to approve said expenditures.**
- ASUH will **NOT** reimburse an organization for receipts or fiscal paperwork **submitted after the expiration of the Senate Act.**
- ASUH cannot reimburse alcohol, service fees, taxes or late fees, tips, and items or services purchased with a gift card or equivalent (travel or store points, redemption cards, etc.)

## Steps for your RIO to do/submit to initiate Reimbursement

1. Submit the **Funding and Community Service Acknowledgment Form (FCSAF).**
2. Submit the **ASUH Reimbursement Request** form
3. Submit the **Vendor Information Form** (for each Vendor)
4. Submit the **ASUH Receipt Log for Reimbursement of Expenditures**
5. Submit all the **ORIGINAL** receipts
  - a. See example of a acceptable receipt on pages: 11-13
6. Submit tax forms: **WH-1/W-9**
  - a. Organizations, wishing to be reimbursed must fill out a W-9 and provide the Federal Taxpayer I.D. #. i. Please note that the name of the organization must correspond with the LEGAL Name under which the Federal Taxpayer I.D. # is registered.
  - ii. Individuals affiliated with organizations, who have incurred expenses on behalf of the organization for approved line items, must fill out a WH-1 form to be reimbursed
7. Submit a **flyer** of the event

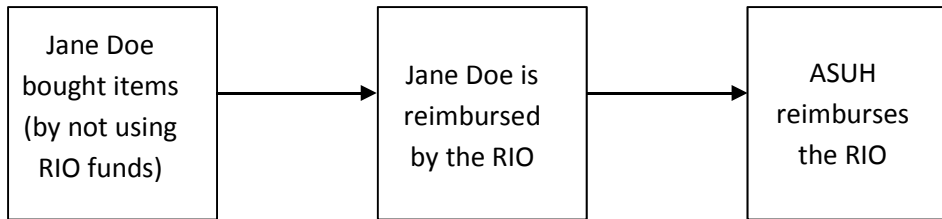
- a. Should contain the date, time, location, and ASUH's involvement
- b. Can be a flyer, brochure, or program, can be in an electronic form (i.e. PDF) or it can be a hard-copy
- 8. Submit **additional supporting documents** (under special circumstances only)
  - a. If a purchase was made with a credit/debit card, a copy of the card and credit card/bank statement must be submitted along with the original receipt
    - i. See an example of a Credit/Debit card and statement on page 14# and 16, respectfully
  - b. If a purchase was made with a check, a copy of the cancelled check (front and back) and a copy of the supporting bank statement must be submitted
    - i. See an example of a cancelled check and bank statement on page 15 and 16, respectfully
  - c. If items were purchased by an individual, but the organization is being reimbursed, a letter may be requested to verify that
    - i. The individual purchased the items on behalf of the organization
    - ii. The organization has already reimbursed that individual
    - iii. All appropriate supporting documentation must be provided
      - 1. (i.e. documents verifying the individual's original purchase and documents verifying organizations reimbursement to the individual)
    - iv. See an in-depth explanation this type of situation on page 9

***All of the documents/forms that the ASUH Office requests is to provide a "paper trail" for auditing purposes. Thank you for your understanding.***



## Purchases through an individual on behalf of the Organization

### Scenario:



### Letter must include:

- The person who originally paid for the items
- A statement that says that the RIO has already reimbursed the person that purchased the items
- Signatures:
  - o A representative of the RIO (i.e.... Treasurer)
  - o The person who originally purchased the items

### To keep in mind:

- If several people purchased items, and all were reimbursed by the RIO, the RIO must provide one letter of acknowledgement per purchaser
- Avoid sending the letter via email
- Provide any necessary back-up documentation along with the letter
  - o Original receipts
  - o Bank Statements\* from:
    - The person who made the purchase
    - RIO

(\* Don't need to provide a bank statement if the purchase or reimbursement was done via cash)

**Example of the Letter of Acknowledgement is on the following page→→→**



# ASUH

Associated Students of the University of Hawai'i

YOUR STUDENT GOVERNMENT

## Acknowledgement Letter

(Written by the person who originally purchased the items.)

October 29, 2010

To: ASUH

From: Jane Smith, (Insert RIO name) Representative

To whom it may concern,

I, Jane Smith, purchased the items from the UH Bookstore on July 12, 2010 for our event that took place on August 20, 2010. My entire purchase came out to be \$20.00 (including the tax). Along with this letter, I have included my bank statements that show my processed transaction with the UH Bookstore, and I have included a copy of my credit card (last four digits are #1234).

The (Insert RIO name) had already reimbursed me \$20.00 by check (#5678). Please reimburse (Insert RIO name) for the UH Bookstore items. If you have any concerns regarding this letter, please contact me at (808) XXX-XXXX, or by email at [rioname@hawaii.edu](mailto:rioname@hawaii.edu).

Jane Smith

RIO Representative

In agreement,

John Doe

(Insert RIO Name)—Treasurer

Attached:

UH Bookstore Receipt (Total: \$20.00)

Bank Statement (Jane Smith)

Copy of Credit Card (Jane Smith, #1234)

Copy of Bank Statement (RIO)

Copy of the Check from RIO (#5678)

# Standard Receipt Requirements:

(Your receipt must have all the required elements, or it will not be considered an unacceptable receipt.)

Receipt is itemized  
(name of item and price is provided)



University of Hawaii at Manoa Bookstore  
2465 Campus Road  
Honolulu, HI 96822 2290  
Phone: (808) 956-8252  
www.bookstore.hawaii.edu/manoa/

Vendor's Name

|                                        |        |               |  |
|----------------------------------------|--------|---------------|--|
| Receipt Required for Return & Exchange |        |               |  |
| 1065 CASH-1                            |        | 0531 0001 007 |  |
| 02026821210                            |        |               |  |
| COMPASS 6 BOW N L                      | MDS 1N | 12.20         |  |
| 02120001022                            |        |               |  |
| TAPE MAGIC .5X12.5                     | MDS 1N | 1.40          |  |
| 01417325275                            |        |               |  |
| TEMPLATE GENERAL                       | MDS 1N | 10.50         |  |
| 07097277261                            |        |               |  |
| NOTEBOOK MARBLE 10                     | MDS 1N | 1.20          |  |
| TOTAL                                  |        | 25.30         |  |
| CASH                                   |        | 50.30         |  |
| CHANGE                                 |        | 25.00         |  |

Subtotals, Totals, and Change due (if applicable)

Method of Payment (i.e. Cash, Credit/Debit, Check)

9/4/10 is the Last Day for Fall 2010

8/26/10 1:16 PM

Date

All receipts must be **ORIGINAL**

# Examples of Receipts paid with Cash:

**Walmart**   
Save money. Live better.

MANAGER EARL CRESSMAN  
( 808 ) 623 - 6744

|                         |              |        |           |
|-------------------------|--------------|--------|-----------|
| ST# 2126                | OP# 00001653 | TE# 01 | TR# 00621 |
| ICE CREAM               | 004154882553 | F      | 2.48 X    |
| ICE BREAKER             | 003400000007 | F      | 1.88 X    |
| ELASTIC                 | 007108185088 |        | 1.44 X    |
| 62-7 AS PEN             | 007283831065 |        | 3.80 T    |
| WAS 4.00 YOU SAVED 0.20 |              |        |           |
| NOTEBOOK                | 076594019395 |        | 2.50 X    |
| SUBTOTAL                |              |        | 12.10     |
| TAX 1                   |              |        | 0.57      |
| TOTAL                   |              |        | 12.67     |
| CASH TEND               |              |        | 20.00     |
| CHANGE DUE              |              |        | 7.33      |

# ITEMS SOLD 5

TC# 6860 6403 4883 8543 6446



Shop at Walmart & Get  
Your Back to School List for Less.  
08/28/10 18:05:26



University of Hawaii at Manoa Bookstore  
2465 Campus Road  
Honolulu, HI 96822 2290  
Phone: (808) 956-8252  
www.bookstore.hawaii.edu/manoa/

Receipt Required for Return & Exchange

1065 CASH-1 0531 0001 007

|                    |        |       |
|--------------------|--------|-------|
| 02026821210        |        |       |
| COMPASS 6 BOW N L  | MDS 1N | 12.20 |
| 02120001022        |        |       |
| TAPE MAGIC .5X12.5 | MDS 1N | 1.40  |
| 01417325275        |        |       |
| TEMPLATE GENERAL   | MDS 1N | 10.50 |
| 07097277261        |        |       |
| NOTEBOOK MARBLE 10 | MDS 1N | 1.20  |
| TOTAL              |        | 25.30 |
| Cash               |        | 50.30 |
| CHANGE             |        | 25.00 |

9/4/10 is the Last Day for Fall 2010

8/26/10 1:16 PM

Displays that the items was  
purchased with CASH  
- Also displays the "change due"

All receipts must be **ORIGINAL**

# OfficeMax®

WORK WITH US™

OfficeMax®

OfficeMax #277  
94-861 LUMIAINA STREET  
WAIPAHU, HI 96797  
(808) 671-7337

Tell us about your shopping experience  
and enter to win 1 of 5 prizes. Visit  
[www.officemax.com/store/survey](http://www.officemax.com/store/survey)  
to enter and to view the terms and  
conditions of entering the survey.

|                  |           |
|------------------|-----------|
| 039956306003     | \$22.49   |
| 043396183728     | \$5.99    |
| 883585829774     | \$38.99   |
| 883585962891     | \$29.99   |
| 041540613749     | \$23.79   |
| 842048015581     | \$12.99   |
| 011491022716     | \$10.99   |
| 011491035488     | \$19.99   |
| 011491022303     | \$13.98   |
| Discount 100.00% | (\$13.98) |
| Coupon Number:   |           |

|            |          |
|------------|----------|
| SubTotal   | \$165.22 |
| TAX 4.712% | \$7.78   |
| TOTAL      | \$173.00 |

|                               |          |
|-------------------------------|----------|
| VISA                          | \$173.00 |
| Card number: XXXXXXXXXXXX1234 |          |
| Authorization                 |          |

MaxPerks Number

ORDER BY PHONE 1-877-OFFICEMAX



## Examples of Receipts paid with a Credit/Debit Card:

  
University of Hawaii at Manoa Bookstore  
2465 Campus Road  
Honolulu, HI 96822-2290  
Phone: (808) 956-8252  
[www.bookstore.hawaii.edu/manoa/](http://www.bookstore.hawaii.edu/manoa/)

Receipt Required for Return & Exchange

1057 CASH-1      5775 0001 002

|             |        |       |
|-------------|--------|-------|
| 85206100190 |        |       |
| 08835900993 | MDS 1N | 29.95 |
| 04849508758 | MDS 1N | 1.20  |
|             | MDS 1N | 10.99 |
| TOTAL       |        | 42.14 |

APPROVED

ACCOUNT NUMBER XXXXXXXXXXXX1234 XX/XX

Visa/MasterCard 42.14

All sales final on Fall Textbooks

0/20/10 12:48 PM

Displays the last four digits of the  
Credit/Debit Card #

All receipts must be **ORIGINAL**

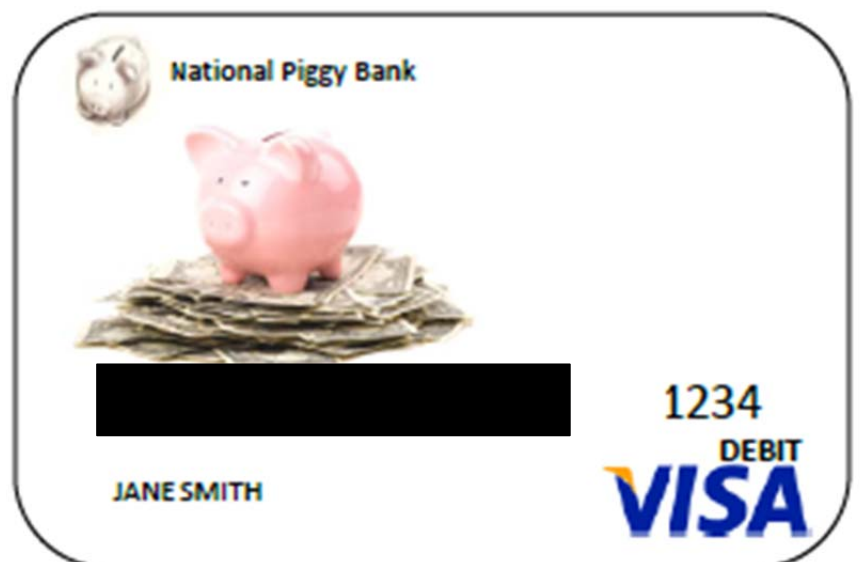
## Credit/Debit Card example:

### Before



Be sure to black out the first  
12 digits of the card so that  
we can only read the last 4

### After



## Cancelled Check example:

(Can be found through a bank account you can access online, through bank statements received in the mail, or by contacting/visiting your bank)

Account: ASB Free Checking \*XXXX I Check Number: 123 I Date Posted: X/XX/XXXX I Amount: \$250.00

RIO Name

123 ST.

HONOLULU, HI 96822

123

DATE Nov. 1, 2010

PAY TO THE ORDER OF Jane Smith

\$ 250.00

Two hundred and fifty and 00/100 cents

DOLLARS



Includes Features  
Available at Bank



AMERICAN  
Savings Bank

P.O. Box 2330  
Honolulu, Hawaii 96804-2330  
www.asbhiawaii.com

MEMO For food

John Doe

XXXXXXXXXXXXX123

XXXXXX XXXXXXXX

XXXXXXXXXX XXXXXXXXX  
XXXXX XXX XX

National Piggy Bank  
Honolulu Hawaii

>XXXXXXXXXX<

XXXXXXXXXXXX XXXXXXXX XX XXXXX XXXXXXXX  
XXXXXXX XX XX

XX-XXXXXX  
DEPOSIT ONLY

ENDORSE HERE

Shows that the other bank received the check

# Standard Bank Statement Requirements:



## Statement of Account

The name the account is under

Last statement: XX/XX/XXXX  
This statement: XX/XX/XXXX  
Total days in statement: XX/XX/XXXX XX

Page 1

RIO Name  
123 ST  
Honolulu HI 96822

Direct inquiries to:  
808 627-6900

American Savings Bank  
P O Box 2300  
Honolulu HI 96804-2300

Account #

### Summary of Account Balance

| Account              | Number | Ending Balance |
|----------------------|--------|----------------|
| A.S.B. Free Checking | XXXXX  |                |

A.S.B. Free Checking

Account number  
XXXXX

|                   |  |                 |  |                    |  |
|-------------------|--|-----------------|--|--------------------|--|
| Beginning balance |  | Total additions |  | Total subtractions |  |
|-------------------|--|-----------------|--|--------------------|--|

| Date  | Description                                                                                                             | Additions | Subtractions |
|-------|-------------------------------------------------------------------------------------------------------------------------|-----------|--------------|
| 08-13 | #POS Purchase<br>MERCHANT PURCHASE TERMINAL 481199<br>UNIV OF HI MANOA BKSTR HONOLULU HI<br>08-12-09 SEQ # 922526200299 |           | -37.15       |

Highlight the purchase

-Make sure that the amounts and date of purchase matches the receipt

|       |  |  |  |
|-------|--|--|--|
| 08-14 |  |  |  |
| 08-18 |  |  |  |
| 08-19 |  |  |  |
| 08-20 |  |  |  |
| 08-20 |  |  |  |

### Daily balances

| Date  | Amount | Date  | Amount | Date  | Amount |
|-------|--------|-------|--------|-------|--------|
| 07-24 |        | 08-13 |        | 08-14 |        |

Blackout any transactions/miscellaneous information that are not relevant to the reimbursement