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</table>
SALP INFORMATION

MISSION STATEMENT

Student Activities and Leadership Programs exists to engage campus, empower students and develop leaders.

OFFICES

Student Activities & Leadership Main Office
223 Bernhard Center
Kalamazoo, MI 49008-5356
Phone: (269) 387-2115
Fax: (269) 387-2185
Website: www.wmich.edu/activities

Graduate Assistant Offices
Campus Programming and Fraternity & Sorority Life Office
131 Bernhard Center
Campus Engagement and Leadership & Volunteer Opportunities
G06 Bernhard Center

Resource and Graphic Design Center
G06 Bernhard Center
Kalamazoo, MI 49008-5356
Phone: (269) 387-4889

Student Organization Center
194 Bernhard Center
Kalamazoo, MI 49008-5356
Phone: (269) 387-2115

Faith and Spiritual Development
Kanley Memorial Chapel
Phone: (269) 387-2506
Website: www.wmich.edu/activities/kanley

PROFESSIONAL STAFF

Chris Sligh, Director: (269) 387-2115
Kate Bates, Associate Director for Leadership Programming & Volunteer Opportunities: (269) 387-2182
Brianne Rogers, Assistant Director for Campus Engagement: (269) 387-2118
Hailey Mangrum, Assistant Director for Fraternity & Sorority Life: (269) 387-2131
Glen Dillon, Assistant Director for Student Media: (269) 387-
Terri Riemland, Administrative Assistant Senior-RSO Financial Advisor: (269) 387-2119

GRADUATE STAFF

Lauren Behmlander, Campus Engagement: (269) 387-2476
Adrienne Clabin, Fraternity and Sorority Life: (269) 387-2475
Emily Collins, Fraternity and Sorority Life: (269) 387-2138
Beth Brandon, Campus Programming: (269) 387-2547
Emily Briggs, Leadership Programming & Volunteer Opportunities: (269) 387-2565
RSO FINANCIAL INFORMATION

FUNDING AND ALLOCATION BODIES

The Student Assessment Fee (SAF) is a self-imposed fee, charged to Western Michigan University (WMU) students attending classes on the main campus in Kalamazoo, MI. Registered Student Organizations (RSO) at WMU are given the opportunity to request funding from a portion of this SAF fund for programming or operational purposes. The application, distribution, and requirements for an RSO to receive a portion of the SAF differ depending on the allocation body. RSOs can request SAF funds from four different allocation bodies, Western Student Association Allocation Committee, Graduate Financial Allocation Committee, and the Sports Club Council. The Campus Activities Board is not an allocating body, but may provide funding support for collaborations with CAB.

The Student Sustainability Fee (SSF) is a self-imposed fee, charged to WMU students attending classes on the main campus in Kalamazoo, MI. RSOs as well as individual students at WMU can apply for a portion of the SSF for projects that foster a culture of sustainability. The portion of the SSF available for sustainability initiatives and projects by RSOs and individual students is allocated through the Student Sustainability Grant Allocation Committee.

WESTERN STUDENT ASSOCIATION ALLOCATION COMMITTEE

The Western Student Association Allocation Committee (WSAAC) is a standing committee of the Western Student Association, with the primary function of allocating a portion of the funds collected through the Student Assessment Fee. During the fall and spring semesters, WSAAC distributes guidelines and procedures about applying for available funds.

In order to be eligible for WSAAC funding, each organization must meet the following minimal requirements:

- Be registered and in good standing with SALP.
- Be active at least eight weeks prior to submitting a budget request.
- Be debt free with the University.
- Have a RSO representative attend the RSO Orientation presented by SALP.

Contact WSAAC at 387-2125, wsaac-chair@wmich.edu, or visit their website at www.westernstudentassociation.org/allocations.html.

GRADUATE FINANCIAL ALLOCATION COMMITTEE

The Graduate Student Association (GSA) is a committee of and for graduate students at WMU. GFAC is the Graduate Financial Allocation Committee, a standing sub-committee of GSAC. GFAC is charged with the allocation of Student Activity Fee funds to primarily graduate Registered Student Organizations (RSOs).

In order to be eligible for GFAC funding, each organization must meet the following minimal requirements:

- Be registered and in good standing with SALP.
- Have at least one RSO representative present at the GFAC meeting to present the request in person and answer any questions from GFAC (required).
- Have a RSO representative attend the RSO Orientation presented by SALP.

Contact GSAC at (269) 387-8207, visit their website for complete funding rules and responsibilities: http://www.wmich.edu/gsac or stop by and attend the monthly meetings, which are held every 2nd Friday of each month at 3pm.
RSO FINANCIAL INFORMATION

CAMPUS ACTIVITIES BOARD
The Campus Activities Board (CAB) is a student run organization responsible for finding and bringing quality entertainment to the students of Western Michigan University. CAB brings everything from musicians to movies and much more. RSOs have the option to collaborate with CAB in organizing and executing campus wide events. CAB can also financially contribute to such events.

In order to be eligible for CAB funding, each organization must meet the following minimal requirements:

• Be registered and in good standing with SALP.
• Meet all CAB requirements and guidelines for collaboration.
• Have a RSO representative attend the RSO Finance Workshop presented by SALP.

Contact CAB at (269) 387-2112, cab-treasurer@wmich.edu, or visit their website at www.wmich.edu/cab for more information.

SPORTS CLUB COUNCIL
The Sports Club Council is a resource center for all club sports at Western Michigan University. SCC is committed to promoting sports clubs at WMU by providing resources and support to help ensure the growth of club sports at our university.

• Have a RSO representative attend the RSO Orientation presented by SALP.
• Sports Clubs must be active members of the Sports Club Council.
• Events that are sports club related cannot seek funding from sources outside of SCC.

For complete funding rules and responsibilities, contact the SCC at (269) 387-3772 or www.wmich.edu/rec/sportsclubs.

STUDENT SUSTAINABILITY GRANT ALLOCATION COMMITTEE
The Student Sustainability Grant Allocations Committee (SSG-AC) is an all-student grant review committee for the Student Sustainability Grant (SSG). SSG-AC supports sustainability initiatives. The SSG-AC holds deliberations once per semester, both during the spring and fall semesters.

All applications and more details for SSG-AC funding can be found on www.wmich.edu/sustainability.

In order to be eligible for SSG-AC funding, each RSO must meet the following minimal requirements:

• Be registered and in good standing with SALP.
• Be debt free with the University.
• The primary author on each proposal and RSO representative must attend the RSO Orientation presented by SALP.

Contact the SSG-AC at (269) 387-0941, wmu-sustainability@wmich.edu, or visit their website: www.wmich.edu/sustainability.
RSO FINANCIAL INFORMATION

CONTRACTS

Contracts are a binding agreement between two parties in which each gives something in return for something else. Registered Student Organizations (RSOs) routinely work with contracts for various means such as bringing speakers or performers to campus.

When making agreements it is extremely important to have your agreement in writing and signed by the parties involved. Courts will generally look at a written contract signed by both parties treating it as a final written expression of the involved parties. **Contracts must be notarized.**

RSO RELATIONSHIP WITH THE UNIVERSITY

As an RSO you are a student group recognized by Western Michigan University but you are not an employee or a designated representative to enter into binding agreements on behalf of the University. Although RSOs cannot act as University representatives, your conduct and decisions reflect on the University so it is important that you conduct yourselves and your affairs in an appropriate manner. When working with third parties and vendors you should identify yourself as a RSO at WMU. To avoid the possible misperception as to your group’s authority to act in a contract setting (either with direct or apparent authority) your written agreement should say:

| _____ organization is a recognized student organization of the University and does not represent the University. The organization cannot contractually obligate the University. As a (member/officer) of _____ organization, I enter into this (Contract/Agreement) on behalf of organization in my role as Pres/Treasurer/etc. |

Including language like this, both orally and in writing, helps avoid any possible links between your activity and the University. Given the autonomy of student leadership, you must be willing to take responsibility for your decisions as they apply to yourself and your group. By signing contracts, you and/or your RSO, not the University, will be held accountable.

STANDARD SECTIONS OF CONTRACTS

- **Description:** Indicates what the contract covers, such as “Contract for T-Shirts”.
- **Caption:** Indicates who the contracting parties are and when contract was made.
- **Background:** Indicates what each party’s business or purpose is, like “Rick’s T-Shirts located at 101 Main St. is in the retail business of selling t-shirts”.
- **Duration:** Indicates how long a contract is valid (often found early in document).
- **Definitions:** Indicates what the meaning of commonly used words in the contract are like “they” means “Y Club” or “late” means “any promise fulfilled after the expiration of the time limit agreed to by both parties.” It is important to define terms that have subtle differences in their meaning like “must” (absolute), “shall” (contingent upon), and “may” (permissive).
- **Obligations:** Indicates what each party is responsible for in the contract like “Rick’s T-Shirts shall supply Y Club with 500 t-shirts on September 30 at $5.00 a shirt. Y Club must pay Rick’s T-Shirts $2,500 plus tax on the date of delivery”.
- **Operative Provisions:** Indicates what other provisions are included in the contract such as any warranties or exclusions that may apply. Often, this is the section of the contract where a disclaimer and limiting language is used to give the party who wrote the contract advantage over the party that signs the contract.
- **Enforcement Prov.:** Indicates the part of the contract that deals with “What happens if…” (someone does not fulfill their end of the agreement, something not in the contract is causing problems, where to go if there is a dispute, what happens if the other party said we agreed verbally but it is not in the written contract)
- **Closing:** Indicates that both parties agree to the contract upon signing the binding document.
RSO FINANCIAL INFORMATION

CONTRACT QUESTIONS
RSOs are encouraged to work through their advisor and the Office of Student Activities and Leadership Programs prior to entering into a contract agreement. It is important that you seek this help BEFORE YOU SIGN THE CONTRACT. If you wait until after you sign the contract, you may create problems for yourself and your organization.

ENTERTAINMENT / SPEAKER CONTRACTS
SALP staff members can provide assistance with entertainment contracts to organizations sponsoring an act. All entertainment contracts funded through the Student Assessment Fee (i.e., GFAC funded, WSAAC funded, etc.) must be reviewed by SALP. Generally these contracts should be made using the Independent Contract form provided by the SALP office, unless instructed otherwise by the RSO Financial Advisor. Some contracts may need further authorization from other University entities. Please allow five business days for review and authorization.

Complete the following form available at the SALP office, this form is to be included in all types of independent contracts:

As an RSO you are a student group recognized by Western Michigan University but you are not an employee or designated representative to enter into binding agreements on behalf of the University. This form should be signed and dated by both the RSO Student Financial Manager and the Independent Contractor. Return it to the RSO Financial Advisor along with the Independent Contract, Questionnaire, and Voucher. These forms must be completed prior to the actual event.

________________________________________
RSO Representative Signature
Date

________________________________________
Independent Contractor Signature
Date

_______________________________________
Director of SALP Signature
Date

______________________________ is a Recognized Student Organization of the University and does not represent the University. The organization cannot contractually obligate the University. As a Member or Officer of the above mentioned RSO, I enter into this Contract or Agreement on behalf of my RSO in my role as __________________________.
RSO FINANCIAL INFORMATION

FINANCIAL ACCOUNT POLICIES

Student organizations must adhere to all University and SALP accounting policies and procedures. Organizations that violate University and/or SALP financial policies and procedures are subject to disciplinary procedures as outlined in the RSO Handbook. Failure to follow proper paperwork procedures will result in a meeting with SALP staff, conduct investigations, and possible RSO sanctions.

ON-CAMPUS ACCOUNTS

On-campus financial accounts are utilized for Registered Student Organizations (RSOs) that receive Student Assessment Fee (SAF) or Student Sustainability Fee (SSF) allocations from Graduate Financial Allocations Committee (GFAC), Western Student Association Allocations Committee (WSAAC), Campus Activities Board (CAB), Sports Club Council (SCC), or Student Sustainability Grant Allocation Committee (SSG-AC). After a RSO secures funding from one of the above sources, an account is established through the RSO Financial Advisor in the Student Activities and Leadership Programs (SALP) Office. Money in these accounts can only be spent on items for which SAF/SSF funds were allocated. SAF/SSF money remaining in these accounts following events will be returned (aka: swept) to the allocating body from which it was given. It is possible for RSOs to have two on-campus accounts based upon the source of funding:

<table>
<thead>
<tr>
<th>Account Type</th>
<th>Fund</th>
<th>Cost Center (FCC) number</th>
</tr>
</thead>
<tbody>
<tr>
<td>GFAC/CAB SAF ACCOUNT</td>
<td>52 &amp; 62</td>
<td></td>
</tr>
<tr>
<td>WSAAC SAF ACCOUNT</td>
<td>52 &amp; 627</td>
<td></td>
</tr>
<tr>
<td>SCC SAF ACCOUNT</td>
<td>52 &amp; 629</td>
<td></td>
</tr>
<tr>
<td>SSG-AC SSF ACCOUNT</td>
<td>52 &amp; 526</td>
<td></td>
</tr>
</tbody>
</table>

STUDENT FINANCIAL MANAGERS

Organizations who receive SAF funding must appoint at least one member, and may have up to two members, who will be designated as Student Financial Manager(s) for the organization. Student Financial Managers must also hold an officer position in their RSO. Student Financial Managers will be the only members authorized to sign for and spend funds from the RSO accounts. They will be held responsible for the financial activities of their organization.

RSO ORIENTATION

Prior to applying for SAF funding, one Student Financial Manager is required to attend a RSO Orientation. RSO Orientations offer detailed instructions on how to properly manage your on-campus financial accounts. The orientation includes information about University financial policies and procedures, how to complete forms, and how to check your account balance and transactions. Registration for RSO Orientation is available online at wmich.edu/activities/rso/financial_resources.htm by calling (269) 387-2119.
RSO PURCHASES & TRANSACTION APPROVAL POLICIES

To spend funds from a RSO on-campus account, all financial forms must be submitted to the RSO Financial Advisor for approval. See the RSO Financial Information & Financial Forms section for sample financial forms and detailed information.

FINANCIAL DEBTS

RSOs are not permitted to have a deficit (negative) in on-campus account balance. This situation can occur if an organization spends more than the SAF funds they were allocated. In this instance, RSOs will be required to make a deposit to the on-campus account to pay for the deficit. RSO accounts that show a deficit at any time may be subject to any or all of the following:

1. A freeze will be placed on the RSO account(s). No transactions will be permitted until the account deficit is resolved.
2. RSO Financial Manager(s) will need to meet with SALP Administrators to discuss the deficit situation.
3. RSOs privileges (i.e., use of SOC office space, phone lines, ability to use campus facilities for meetings, etc.) will be revoked.
4. RSO may not apply for on-campus funding through GFAC, WSAAC, CAB, SCC, or SSG-AC.
5. RSO will lose its recognition status with WMU.
6. The student who signs a requisition, voucher or other transaction form causing a deficit account balance may be held accountable through the WMU Student Code.

RSOs are similarly responsible to appropriately manage their off-campus financial accounts. Outstanding invoices or balances with businesses are unacceptable and are the responsibility of the RSO and/or students involved, not the University. Students and RSOs may be held accountable through the RSO Handbook and WMU Student Code. Additionally, legal action may be taken by businesses to resolve the outstanding balance.

DEPOSITS

No deposits should be made into RSO on-campus financial accounts, unless an RSO is resolving a deficit. SAF/SSF funds are the only monies permitted in RSO on-campus accounts. An authorized deposit form from SALP is required to make a deposit.

FALSIFICATION OF INFORMATION

Providing false information in the process of payments, process of seeking reimbursement, or other financial transactions is a violation of law and University policy. Any student who submits documentation that is false will be held accountable through conduct process described in the RSO Handbook and may be referred to WMU Public Safety and the Office of Student Conduct to face formal charges.

OFF-CAMPUS ACCOUNTS

If your RSO collects and/or manages self-generated funds such as dues or proceeds from fundraising events, you are encouraged to open an off-campus bank account to manage those funds. RSOs should apply for an Employer Identification Number (EIN) to use on their off-campus account rather than an individual student’s Social Security Number (SSN). You can apply for an EIN online from the IRS (www.irs.gov) or by completing Form SS-4. In addition, it is recommended that at least two students have signature authority for the bank account.

Off-campus bank account names cannot have reference to Western Michigan University. RSOs are solely responsible for off-campus bank account matters. Western Michigan University is not responsible in any way for such transactions unless an authorized University official has developed a contractual relationship with the RSO. In addition, WMU will not provide vendors and/or creditors with any information beyond that which is considered public information.
OFF-CAMPUS ACCOUNTS continued
Similarly as with on-campus accounts; outstanding invoices or balances with businesses are unacceptable and are the responsibility of the RSO and/or students involved, not the University. Students and RSOs may be held accountable through the WMU Student Code. Additionally, legal action may be taken by businesses to resolve outstanding balances.

GENERAL LEDGER OPERATING WEB (GLOW)
The General Ledger Operating Web (GLOW) can be used by RSO financial managers to view the RSOs financial status. All information in the GLOW system is ‘view-only’ and cannot be changed. Western Michigan University uses a fiscal year to record annual financial activity in on-campus accounts. The WMU fiscal year always begins on July 1st, and ends with June 30th. The Fiscal Year 2013 begins on July 1, 2012 and ends on June 30, 2013.

ACCESS TO GLOW
RSOs may view their account balance and transactions by using the GLOW system. Only current WMU students serving as financial managers for a RSO will be granted access to GLOW. To obtain access to GLOW the RSO’s financial manager will have to attend the RSO Orientation and request access in writing from the RSO Financial Advisor. The web address to access GLOW is www.fs.wmich.edu/glow. The login pages are displayed below:

The first log-in page of GLOW requires the RSO’s financial manager to log-in with his/her own Bronco NetID and Password. To obtain access to GLOW the RSO’s financial manager will have to attend the RSO Orientation and request access in writing from the RSO Financial Advisor.
RSO FINANCIAL INFORMATION

ACCESS TO GLOW continued

The second GLOW log-in page requires the GLOW ID and Password given to RSO financial managers after access has been granted.

Please note that it can take several seconds before the page will reload.

The GLOW main menu gives several options. RSO financial managers should use only the ‘Summary Information’ and ‘Detail Information’ options.
RSO FINANCIAL INFORMATION

SUMMARY INFORMATION

The Summary Information tab in GLOW can be used to check the balance of a RSO account. Please follow the steps outlined below to determine the RSO's account balance;

1. From the GLOW main menu, choose ‘Summary Information’.
2. On the next screen, (you generally should) choose the following parameters and then select ‘Click to Continue’.

GLOW Summary Information

Click the desired Date, Fund/Department, Account, and Ledger Activity options. Choose one option from each box below. After choosing the desired options, click the Continue button.

<table>
<thead>
<tr>
<th>Dates</th>
<th>Funds/Departments</th>
<th>Accounts</th>
</tr>
</thead>
<tbody>
<tr>
<td>○ Specific Fiscal Year</td>
<td></td>
<td></td>
</tr>
<tr>
<td>○ Customized Period Range</td>
<td>○ Specific Fund/Department</td>
<td></td>
</tr>
<tr>
<td>○ Customize Dept Range within ONE Fund</td>
<td>○ Customize Dept Range within ONE Fund</td>
<td>○ Specific Acct Type(s)</td>
</tr>
<tr>
<td>○ Specify up to 18 Depts within ONE Fund</td>
<td>○ Specify VP/College and Function/Program</td>
<td>○ Customize Acct Range</td>
</tr>
<tr>
<td>○ Specific Project ID (funds 25-30 only)</td>
<td>○ Specify up to six Accts</td>
<td>○ Specify up to six Accts</td>
</tr>
</tbody>
</table>

GLOW Main Menu

3. Next, choose the fiscal year you want to display and enter your fund and cost center number. Select ‘Click to Continue’.

GLOW Summary Information

Supply the Date, Fund/Department, Account, and Ledger Activity parameters by following the instructions in each box below. After specifying the parameters, click the Continue button.

<table>
<thead>
<tr>
<th>Dates</th>
<th>Funds/Departments</th>
<th>Accounts</th>
</tr>
</thead>
<tbody>
<tr>
<td>Choose fiscal year below. Click on fiscal year cell to see choices.</td>
<td>Specify fund and department below. &lt;br&gt;NOTE: Department must be seven digits. &lt;br&gt;Click List Funds or List Departments buttons below to see available values.</td>
<td>All Accounts</td>
</tr>
<tr>
<td>2013</td>
<td>Fund [blank] Dept [blank]</td>
<td>GLOW Main Menu</td>
</tr>
</tbody>
</table>

GLOW Main Menu

List Funds

List Departments

GLOW Main Menu
RSO FINANCIAL INFORMATION

SUMMARY INFORMATION continued

4. Subtotals for each different account will appear (i.e. object code) for the specific fiscal year.

GLOW Summary Information

NOTE: Click desired account button below in order to drilldown to accounting period detail.

<table>
<thead>
<tr>
<th>Account Description</th>
<th>Adjusted Budget</th>
<th>Actuals</th>
<th>Commitments</th>
<th>Closing Balance</th>
</tr>
</thead>
<tbody>
<tr>
<td>Support From Oth Funds</td>
<td>0.00</td>
<td>-13,521.44</td>
<td>0.00</td>
<td>13,521.44</td>
</tr>
<tr>
<td>Total Revenues Subtotal</td>
<td>0.00</td>
<td>-13,521.44</td>
<td>0.00</td>
<td>13,521.44</td>
</tr>
<tr>
<td>Fees Comp&amp;Consult 1099</td>
<td>0.00</td>
<td>8,500.00</td>
<td>0.00</td>
<td>-8,500.00</td>
</tr>
<tr>
<td>Oth Fees&amp;Comp-No 1099</td>
<td>0.00</td>
<td>3,250.00</td>
<td>0.00</td>
<td>-3,250.00</td>
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<tr>
<td>Fees/Comp/Contracts Subtotal</td>
<td>0.00</td>
<td>11,750.00</td>
<td>0.00</td>
<td>-11,750.00</td>
</tr>
<tr>
<td>Support To Oth Funds</td>
<td>0.00</td>
<td>1,827.00</td>
<td>0.00</td>
<td>-1,827.00</td>
</tr>
<tr>
<td>Transfers/Support Subtotal</td>
<td>0.00</td>
<td>1,827.00</td>
<td>0.00</td>
<td>-1,827.00</td>
</tr>
<tr>
<td>Other Expenses Subtotal</td>
<td>0.00</td>
<td>13,577.00</td>
<td>0.00</td>
<td>-13,577.00</td>
</tr>
<tr>
<td>Total Expenses Subtotal</td>
<td>0.00</td>
<td>13,577.00</td>
<td>0.00</td>
<td>-13,577.00</td>
</tr>
<tr>
<td>Net Revenue/Expenses Subtotal</td>
<td>0.00</td>
<td>55.56</td>
<td>0.00</td>
<td>-55.56</td>
</tr>
<tr>
<td>Fund Balance July 1</td>
<td>0.00</td>
<td>-2,056.47</td>
<td>0.00</td>
<td>2,056.47</td>
</tr>
<tr>
<td>SUMMARY BALANCE</td>
<td>0.00</td>
<td>-2,000.91</td>
<td>0.00</td>
<td>2,000.91</td>
</tr>
</tbody>
</table>

5. To determine the account balance, scroll to the bottom of the screen. The last number (Summary Balance) in the ‘Closing Balance’ column is the account balance for the fiscal year chosen. The account balance at the end of fiscal year 2011 for the above example is $2,000.91.
DETAIL INFORMATION

The Detail Information tab in GLOW can be used to check a specific transaction in a RSO account. Please follow the steps outlined below to determine the RSO’s specific transactions;

1. From the GLOW main menu, choose ‘Detail Information’.
2. On the next screen, (you generally should) choose the following parameters and then select ‘Click to Continue’.

3. Next, choose the fiscal year you want to display and enter your RSO fund and cost center number. Choose ‘Click to Continue’.

GLOW Detail Information

Click the desired Date, Fund/Department, Account, Ledger Activity, and Internal Document Number options. Choose one option from each box below. After choosing the desired options, click the Continue button.

<table>
<thead>
<tr>
<th>Dates</th>
<th>Funds/Departments</th>
<th>Accounts</th>
</tr>
</thead>
<tbody>
<tr>
<td>Customized Period Range</td>
<td>Specific Fund/Department</td>
<td>All Accounts</td>
</tr>
<tr>
<td>Specific Fiscal Year</td>
<td>Customized Dept Range within ONE Fund</td>
<td>Specific Acct Type(s)</td>
</tr>
<tr>
<td>Customized Date Range</td>
<td>Specify up to 18 Depts within ONE Fund</td>
<td>Customized Acct Range</td>
</tr>
<tr>
<td></td>
<td>Specify VP/College and Function/Program</td>
<td>Specify up to six Accts</td>
</tr>
<tr>
<td></td>
<td>Specific Project ID (funds 23-30 only)</td>
<td></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Ledger Activity</th>
<th>Internal Document Number</th>
</tr>
</thead>
<tbody>
<tr>
<td>All Ledgers</td>
<td>All Document Numbers</td>
</tr>
<tr>
<td>Specific Ledger(s)</td>
<td>Specific Document Number</td>
</tr>
</tbody>
</table>

GLOW Main Menu
You will see detailed transactions grouped by each different account (i.e. object code) for the specific fiscal year. Take note that the detail information does not contain a carry forward balance from the previous fiscal year. Therefore, the ‘Grand Total’ amount is not the account balance.

In the ‘Actuals’ column, positive numbers are expenses (debit). Negative numbers are revenue (credit).

The detail information does not contain a carry forward balance from the previous fiscal year. Therefore, the Grand Total amount is not the account balance.

<table>
<thead>
<tr>
<th>Date</th>
<th>Ref#</th>
<th>Description</th>
<th>Budget</th>
<th>Actuals</th>
</tr>
</thead>
<tbody>
<tr>
<td>F/Dept: 52627 Func/Prog: TAXABLE Acct: 4320 Fees Comp &amp; Consult 1099</td>
<td>10/31/2011 V01: 102811 M F/CC/Obj Total</td>
<td>. 300.00</td>
<td>300.00</td>
<td></td>
</tr>
<tr>
<td>F/Dept: 52627 Func/Prog: TAXABLE Acct: 4333 Advertising</td>
<td>10/25/2011 I0002: WESTERN HERALD F/CC/Obj Total</td>
<td>. 440.00</td>
<td>440.00</td>
<td></td>
</tr>
<tr>
<td>F/Dept: 52627 Func/Prog: TAXABLE Acct: 4487 Posters &amp; Promotion</td>
<td>09/22/2011 I000: PAY RSODESIGNS POSTERS</td>
<td>. 84.00</td>
<td></td>
<td></td>
</tr>
<tr>
<td>10/13/2011 I0002:</td>
<td>. 93.00</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>F/CC/Obj Total</td>
<td>. 177.00</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>F/Dept: 52627 Func/Prog: TAXABLE Acct: 8995 Support From Other Funds</td>
<td>10/07/2011 I000254561 WSAAC (F: ) F/CC/Obj Total</td>
<td>. -2,238.20</td>
<td>-2,238.20</td>
<td></td>
</tr>
<tr>
<td>F/CC/Obj Total</td>
<td>. -1,269.55</td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>
GLOW USER’S GUIDE

To stay within your budget it is important to consider how much money your RSO has when planning your activities. Check GLOW for your current account balance and also consider outstanding payments that have not been made yet. Contact the RSO Financial Advisor for more information and suggestions regarding how to track your RSO’s finances. If you need additional help navigating GLOW, a helpful User’s Guide can be found at www.wmich.edu/accounting-services/docs/glow.pdf.

MICHIGAN SALES TAX & COMMONLY USED OBJECT CODES

Registered Student Organizations are independently, student-operated. Because RSOs are recognized by the University, but not an actual University entity, the tax-exempt status of Western Michigan University does not extend to RSOs. Therefore, RSOs are not exempt from the 6% Michigan sales tax. It is important when planning expenses to consider sales tax. When using University forms to purchase goods, vendors may, or may not charge RSOs the 6% Michigan sales tax. Sales tax is also not charged initially by the University for services from University departments. In both of these situations, taxes will be charged to your account at the end of each month for taxable expenses. See the list of object codes on this page to determine if your expense is taxable. If a RSO member pays for something, is charged taxes, and then seeks reimbursement, use object code 4468 (Purchases – Sales tax paid).

<table>
<thead>
<tr>
<th>Object Code</th>
<th>Description</th>
<th>Taxable</th>
</tr>
</thead>
<tbody>
<tr>
<td>4250</td>
<td>Rentals - building and land</td>
<td>X</td>
</tr>
<tr>
<td>4260</td>
<td>Rentals - equipment</td>
<td>X</td>
</tr>
<tr>
<td>4320</td>
<td>Compensation and consultation (Indep. Contracts)</td>
<td></td>
</tr>
<tr>
<td>4331</td>
<td>Memberships</td>
<td>X</td>
</tr>
<tr>
<td>4332</td>
<td>Subscriptions</td>
<td></td>
</tr>
<tr>
<td>4333</td>
<td>Advertising</td>
<td></td>
</tr>
<tr>
<td>4335</td>
<td>Program development and special projects</td>
<td></td>
</tr>
<tr>
<td>4340</td>
<td>Postage</td>
<td></td>
</tr>
<tr>
<td>4352</td>
<td>Service contract expense</td>
<td></td>
</tr>
<tr>
<td>4359</td>
<td>Out-of-state travel and subsistence</td>
<td></td>
</tr>
<tr>
<td>4360</td>
<td>In-State travel and subsistence</td>
<td></td>
</tr>
<tr>
<td>4364</td>
<td>Meals and entertainment</td>
<td>X</td>
</tr>
<tr>
<td>4370</td>
<td>Conferences</td>
<td></td>
</tr>
<tr>
<td>4390</td>
<td>Other services - general</td>
<td></td>
</tr>
<tr>
<td>4450</td>
<td>Education supplies</td>
<td>X</td>
</tr>
<tr>
<td>4452</td>
<td>Computer software/Firmware/Cards</td>
<td>X</td>
</tr>
<tr>
<td>4466</td>
<td>Non-taxable food</td>
<td></td>
</tr>
<tr>
<td>4468</td>
<td>Purchases - Sales tax paid (Reimbursements)</td>
<td></td>
</tr>
<tr>
<td>4481</td>
<td>Office supplies</td>
<td>X</td>
</tr>
<tr>
<td>4482</td>
<td>Printing and duplicating</td>
<td>X</td>
</tr>
<tr>
<td>4487</td>
<td>Posters and promotion</td>
<td>X</td>
</tr>
<tr>
<td>4570</td>
<td>Supplies</td>
<td>X</td>
</tr>
<tr>
<td>4621</td>
<td>Other Expense-Use tax</td>
<td></td>
</tr>
<tr>
<td>4880</td>
<td>Miscellaneous expense</td>
<td>X</td>
</tr>
<tr>
<td>4902</td>
<td>Awards</td>
<td></td>
</tr>
<tr>
<td>4988</td>
<td>Transportation</td>
<td></td>
</tr>
<tr>
<td>4994</td>
<td>Telecommunications Charges</td>
<td></td>
</tr>
<tr>
<td>8250</td>
<td>Dues and membership fee deposits</td>
<td></td>
</tr>
<tr>
<td>8980</td>
<td>Miscellaneous income-deposits</td>
<td></td>
</tr>
</tbody>
</table>
RSO FINANCIAL INFORMATION

FINANCIAL FORMS

All transactions made by RSOs or SSG Projects from either SAF or SSF funds require paperwork to be turned in to the RSO Financial Advisor for approval. Only adequately budgeted transactions for which the RSO or SSG Project was awarded funds will be approved. Budgeted line items cannot be used for ‘buffer’ or ‘cushion’ money. All financial forms listed in this handbook are required to be accompanied by original receipts or invoices, unless otherwise instructed by the RSO Financial Advisor.

VOUCHER

Vouchers can be used by RSOs and SSG Projects for several purposes. One use of Vouchers is to pay a vendor or business for items or materials directly from your Fund and Cost Center (FCC). Another use of the Voucher is to reimburse an individual for expenses made out-of-pocket on behalf of the RSO or SSG Project. By exception only, a Voucher may take the place of an Independent Contract if it is accompanied by the contractor’s own approved contract and W9 form. This requires approval of the RSO Financial Advisor prior to the event. For adequate and sufficient use of the Voucher form, please follow the steps outlined below;

1. Attend RSO Orientation.
2. Sign signature authority form.
3. Apply for funding through the applicable allocation bodies.
4. Fill out Voucher form.
5. Submit original Voucher form and original receipts/invoices to RSO Financial Advisor.
6. Allow approximately 3 weeks for processing.

Examples:
Appendix A for ‘pay-vendor’ Voucher
Appendix B for ‘reimbursement’ Voucher

INDEPENDENT CONTRACT

Independent Contracts are used as a contractual agreement between a RSO and an independent contractor (i.e. guest speaker, DJ, consultant, etc.). An Independent Contract between a RSO and an independent contractor does not constitute a contractual agreement between WMU and the independent contractor, the agreement is between the RSO and the independent contractor as stipulated in the forms. For adequate and sufficient use of the Independent Contract form, please follow the steps outlined below;

1. Attend RSO Orientation.
2. Sign signature authority form.
3. Apply for funding through the applicable allocation bodies.
4. Fill out applicable sections of the Independent Contract form.
5. Independent Contractor notarizes their signature.
7. Allow approximately 4 weeks for processing.

Note: No REIMBURSEMENTS will be made for services provided by independent contractors.

Example:
Appendix C for Independent Contract
RSO SERVICE AGREEMENT

The RSO Service agreement is a financial form used when a RSO or SSG Project utilizes the service of a University department (i.e. Student Recreation Center, Bernhard Center, WMU catering, etc.). Charges to RSO or SSG Project on-campus accounts by University Departments that were not authorized by SALP or the RSO Financial Advisor will be reversed and become responsibility of the RSO or SSG Project. For adequate and sufficient use of the Independent Contract form, please follow the steps outlined below;

1. Attend RSO Orientation.
2. Sign signature authority form.
3. Apply for funding through the applicable allocation bodies.
4. Fill out applicable sections of the RSO Service Agreement form.
5. Bring agreement to University Department. Department will fill out middle section of agreement.
6. Submit or Fax RSO Service Agreement form to RSO Financial Advisor.
7. Allow approximately 1-2 weeks for processing.

Example:
Appendix D for RSO Service Agreement

TRAVEL EXPENSE VOUCHER

A Travel Expense Voucher can be used by a RSO or SSG Project for approved travel expenses of RSO members or their guests. The Travel Expense Voucher can be used to pre-pay for travel expenses such as lodging, airfare, or bus fare. Another use of the Travel Expense Voucher is to reimburse individuals for out-of-pocket expense during approved travel. For adequate and sufficient use of the Travel Expense Voucher form, please follow the steps outlined below;

1. Attend RSO Orientation.
2. Sign signature authority form.
3. Apply for funding through the applicable allocation bodies.
4. Fill out applicable sections of the Travel Expense Voucher form including RSO name and contact information.
5. Submit Travel Expense Voucher form and original receipts/invoices to RSO Financial Advisor.
6. Allow approximately 3 weeks for processing.

Example:
Appendix E for ‘pre-payment’ Travel Expense Voucher
Appendix F for ‘reimbursement’ Travel Expense Voucher

TRANSPORTATION REQUEST

RSOs and SSG Projects are occasionally awarded funds for the rent of vehicles related to the group’s activities or events. Transportation requests for renting vehicles should be made ‘in-person’ to the RSO Financial Advisor.
APPENDIX A

VOUCHER ‘PAY VENDOR’

WESTERN MICHIGAN UNIVERSITY

VOUCHER

* VOUCHER NUMBER 52 555560 4384 FOR ACCOUNTING USE ONLY

* Vendor: This is the po number to reference on your invoice. Invoices without a po number will be returned for more information. Example: ## - ### # #0 - # ###

TAX EXEMPT: 38-6007327

INVOICE TO:
WESTERN MICHIGAN UNIVERSITY
ACCOUNTS PAYABLE
KALAMAZOO, MI 49008-5208
(269) 387-4253

07/01/12

Date

Authorized Signature

The Place for Meals and Other Food

Authorized Signature

Payee/Vendor Name
123 Somewhere Ave

My RSO

Address
Kalamazoo, MI 49008

Name of RSO Treasurer (w/ Signature Authority)

Address

Phone Number

Ship to Address

Ship to Address

INVOICE, ACCOUNT OR W# QUANTITY DESCRIPTION AMOUNT

1.00 Meal Packet for RSO Welcome Event 29.99

TOTAL $29.99

☐ Pick-up Check ☐ Mail Check

Slack Number

* Make a copy for the department prior to sending the original to Accounts Payable

* Employee reimbursements will be processed via Payroll

RSO Financial Advisor - wmich.edu/activities/rso/financial_resources.htm
# APPENDIX B

## VOUCHER ‘REIMBURSEMENT’

![Western Michigan University Voucher Image]

### VOUCHER

<table>
<thead>
<tr>
<th>* VOUCHER NUMBER</th>
<th>52 555550 4468</th>
</tr>
</thead>
<tbody>
<tr>
<td>FUND</td>
<td></td>
</tr>
<tr>
<td>DEPARTMENT</td>
<td></td>
</tr>
<tr>
<td>ACCOUNT</td>
<td></td>
</tr>
</tbody>
</table>

* Vendor: This is the po number to reference on your invoice. Invoices without a po number will be returned for more information. Example: ## - ###### 0 - #####

**TAX EXEMPT**: 38-6007327

### INVOICE TO

WESTERN MICHIGAN UNIVERSITY  
ACCOUNTS PAYABLE  
KALAMAZOO, MI 49008-5208  
(269) 387-4253

**Date**: 08/17/12

**Payee/Vendor Name**: Buster Bronco  
1903 W. Michigan Ave.

**Address**: Kalamazoo, MI 49008

<table>
<thead>
<tr>
<th>INVOICE, ACCOUNT OR W#</th>
<th>QUANTITY</th>
<th>DESCRIPTION</th>
<th>AMOUNT</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>1</td>
<td>Reimbursement decoration materials for RSO event</td>
<td>39.42</td>
</tr>
</tbody>
</table>

* Make a copy for the department prior to sending the original to Accounts Payable

**TOTAL**: 39.42

- Pick-up Check  - Mail Check

* Employee reimbursements will be processed via Payroll

RSO Financial Advisor - wmich.edu/activities/rso/finances.html
# APPENDIX C

## INDEPENDENT CONTRACT

- **INVOICE TO:**
  - WESTERN MICHIGAN UNIVERSITY
  - ACCOUNTS PAYABLE
  - KALAMAZOO, MI 49008-5208
  - (269) 387-4253
  - 07/01/12

- **Payee/Vendor Name:**
  - President of the USA
  - The White House

- **Address:**
  - 1600 Pennsylvania Ave., NW
  - Washington, DC 20500

---

**VOUCHER**

<table>
<thead>
<tr>
<th>VOUCHER NUMBER</th>
<th>FUND</th>
<th>DEPARTMENT</th>
<th>ACCOUNT</th>
</tr>
</thead>
<tbody>
<tr>
<td>52</td>
<td>5555560</td>
<td>4320</td>
<td></td>
</tr>
</tbody>
</table>

* Vendor: This is the po number to reference on your invoice. Invoices without a po number will be returned for more information. Example: ## - ###### - 0 - ######

**TAX EXEMPT:** 38-6007327

---

**Authorized Signature**

**Authorized Signature**

**My RSO**

**Department Placing the Order**

**RSO President or Treasurer**

**Person Placing the Order**

**Phone Number**

**Ship to Address**

**Ship to Address**

---

**INVOICE, ACCOUNT OR WNI#** | **QUANTITY** | **DESCRIPTION** | **AMOUNT** |
<table>
<thead>
<tr>
<th></th>
<th></th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>1001</td>
<td>1.00</td>
<td>Presidential Speech</td>
<td>10,000.00</td>
</tr>
</tbody>
</table>

---

* Make a copy for the department prior to sending the original to Accounts Payable

**TOTAL**

$10,000.00

---

- Pick-up Check
- Mail Check

* Employee reimbursements will be processed via Payroll

---

RSO Financial Advisor - wmich.edu/activities/rso/financial_resources.htm
APPENDIX C

INDEPENDENT CONTRACT

WMU AGREEMENT FOR INDEPENDENT CONTRACTOR SERVICES

(This agreement is not final unless and until signed by WMU’s Manager of Business Services.)

Western Michigan University (WMU) desires to utilize the services of _The President_________________________ , Independent Contractor (IC) , for the performance of certain tasks and IC desires to perform these services for WMU. For the mutual consideration as described herein, as well as information contained in the Independent Contractor Questionnaire, the parties agree as follows (attach Exhibit A if needed):

1. (a) IC warrants and represents that IC is engaged in an independent business, is fully qualified, and has all required currently effective licenses and/or certifications to perform the services described, has adequate insurance coverages for itself and WMU against liability or any claims that arise for or regarding the services to be performed, and has complied and will continue to comply with all federal, state, and local laws regarding business permits, licenses, taxes, and governmental obligations of any kind that may be required to carry out the business and the tasks to be performed and regarding the payments received by IC under this contract. (b) If this contract involves any transactions with a federal agency, IC has certified that IC complies with Federal Executive Order 12549 and FAR 52.212-5 and has reviewed and signed Exhibit B and Exhibit C.

2. IC shall perform the following tasks or services for WMU as described below (i.e. what, when, where?) or attach Exhibit A if needed:
   The President will give a speech at my RSO. This speech will be held on 09/01/12 in the Bernhard Center ballroom at WMU. My RSO will pay $10,000.00 for this speech.

3. WMU shall pay IC, for all satisfactorily completed services upon receipt of invoice, according to the terms and conditions as described below or attach Exhibit A if needed:
   N.A.

4. IC shall supply all equipment, tools, materials, supplies, and personnel to accomplish the designated tasks except as described below or attach Exhibit A if needed:
   Optional

5. WMU will not be liable to IC for any of IC’s expenses unless otherwise agreed in writing (attach Exhibit A if needed).

6. IC retains the right to control the manner by which the services (described above) are to be performed. IC expressly understands and agrees that neither IC, nor any employee or agent of IC, in the performance of IC’s services required under this agreement, shall be treated or otherwise considered to be an employee(s) of WMU for taxes, worker’s compensation, unemployment compensation, insurance, fringe benefits, or any other purpose, except as otherwise required by law. No payroll, employment, or other taxes of any kind shall be withheld or paid by WMU with respect to payments to IC, unless as otherwise required by law. IC understands and agrees that IC is totally responsible for, and shall comply with all laws regarding the timely reporting and payment of all income and other taxes and other governmental liabilities resulting from the performance of IC’s services.
APPENDIX C

INDEPENDENT CONTRACT

7. The term of this agreement shall end no later than 09/01/12 at 11:59PM. Notwithstanding anything contained in this agreement to the contrary, WMU reserves the right to terminate this agreement immediately for any or no reason and prior to this date, including but not limited to WMU’s determination that IC has failed to perform in accordance with the terms of this agreement. In the event IC has performed part of the tasks or services, a prorated amount as determined by WMU may instead be owed to IC, but that amount may also be adjusted if WMU must retain another contractor at a higher cost to do the services or tasks, or if WMU suffers damages as a result of IC’s failure to perform as described in this agreement.

8. IC has no authority to enter into any contract(s), promise(s), or agreement(s) on behalf of WMU. This agreement may not be assigned by IC in whole or in part.

9. This agreement shall be governed by and construed pursuant to the laws of Michigan.

10. To the fullest extent permitted by law, IC shall be liable for, fully indemnify, and hold WMU, its Board, president, officer, and employees harmless from and against all claims, demands, actions, and liability arising out of, resulting from, or attributable to IC’s, IC’s employees’, agents’ or subcontractors’ performance or nonperformance of any services or work covered by this agreement, and/or for any breach or warranty.

11. This document and an Exhibit A if needed, constitute the entire agreement of the parties. No other representation, promises or agreements, oral or otherwise, except for subsequent properly authorized and executed written amendments, shall be of any force or effect.

INDEPENDENT CONTRACTOR SIGNATURE & TITLE (if applicable)
By: ________________________________ Date: 07/01/2012

Printed Name: The President of the USA

WMU DEAN/CHAIR/DIRECTOR/DEPARTMENT HEAD SIGNATURE & TITLE (with cost center authority)
By: ________________________________ Date: ______________

Printed Name: Chris Sligh (Dir. of SALP), Kate Bates (Assist.-Dir. of SALP)

WMU GRANTS & CONTRACTS SIGNATURE (only needed on funds 25-30)
By: ________________________________ Date: ______________

Printed Name: ________________________________

WMU BUSINESS SERVICES SIGNATURE
By: ________________________________ Date: ______________

Printed Name: Timothy R. Kellogg, Manager
APPENDIX C

INDEPENDENT CONTRACT

WMU QUESTIONNAIRE FOR PROPOSED INDEPENDENT CONTRACTOR AGREEMENTS

If the individual performing services is currently employed by the University or has been employed in the current or within the 2 previous years by WMU, an independent contractor agreement may not be used.

If the individual performing services is not a citizen of the United States, federal income tax will be withheld as required at 30%. Please contact the Corporate Reporting and Taxation Department (387-2981) to discuss possible exemption before completing the questionnaire. If the individual is claiming exemption under tax treaty, please be advised that the individual must have a U.S. Social Security Number or U.S. Tax I.D. Number to claim exemption.

These questions relate to the individual/business that you are considering retaining as a contractor or consultant. This questionnaire and a WMU Independent Contractor Agreement should be forwarded to Business Services (before services are rendered) for evaluation. A questionnaire and agreement are required in all cases that involve payment for an approved independent contractor. Results of this questionnaire will be returned to you with the agreement. If the agreement is approved, a copy of the agreement and questionnaire should be attached to a payables voucher and forwarded to Accounts Payable (along with an invoice) for payment. If the agreement is not approved the individual rendering services must be paid as an employee. In this case the appropriate Human Resources form should be completed using the normal payroll process.

Please answer the following questions relating to the individual that will perform the services:

1. Is IC a full-time WMU student?
   Yes □  No □  If yes, it is University Policy to pay as a student employee (and do not complete the rest of the form).

2. Is IC a WMU employee or been paid on the WMU payroll in the past two years?
   Yes □  No □  If yes, the individual must be paid as an employee (and do not complete the rest of the form).

3. Does the IC set their own hours and/or sequence of work?
   Yes ☑  No □  If you control this then the individual is likely an employee.

4. Will the individual be trained or supervised by a WMU employee?
   Yes □  No ☑

5. Will this individual supervise employees of the University?
   Yes □  No ☑

6. Will this individual perform services on a full-time basis?
   Yes □  No ☑

7. Will this individual be paid on a per job basis?
   Yes ☑  No □

8. Can this individual designate who can perform the services?
   Yes □  No ☑
APPENDIX C

INDEPENDENT CONTRACT

9. Is the Independent Contractor a citizen of the United States? (See second paragraph of page 1 re: 30% withholding.)
   Yes [✓]  No [ ]

10. Will this person be reimbursed for travel or other expenses?
    Yes [ ]  No [✓]  If yes, this would normally indicate an employee/employer relationship so these expenses should be part of the overall job costs and not itemized or included separately.

11. Will this person have a continuing relationship with the University?
    Yes [ ]  No [✓]  If yes, a continuing relationship with the University indicates that an employee/employer relationship exists even if the services are performed part-time, seasonal, or of short duration.

12. Is the IC currently a retiree under the MPSERS program?
    Yes [ ]  No [✓]  If yes, working at WMU while a MPSERS retiree can jeopardize your MPSERS retiree benefits. It is the responsibility of the IC to determine whether or not their benefits will be impacted. WMU will not be responsible for any loss of IC’s retirement benefits.

13. This contract or agreement does/does not (circle one) involve: a) the physical shipment of items from the United States to a foreign country, OR b) the release or presentation of information regarding controlled technology, research, data, information regarding WMU facilities, publications, OR other intellectual information to any foreign person(s) or entity within or outside the United States by way of visual inspection, oral transmission, conference presentation OR training? If it does, evidence of approval by WMU’s Research Compliance Coordinator for export control policy compliance MUST be attached to this Questionnaire before it will be approved. See http://www.wmich.edu/research/exportcontrol.html.

Name of individual/business: The President of the USA

(please state name of taxpayer as reported on his/her Federal return)

Type of entity: [✓] Individual  [ ] partnership  [ ] corporation  [ ] other

Business Address: 1600 Pennsylvania Ave, NW
                           Washington, DC 20500

Social Security # 555-55-5555 or Employer Identification # _________________

Print or type the NAME, TITLE, DEPARTMENT AND TELEPHONE # of the person from WMU to contact if additional information is necessary. The IC agreement and questionnaire will be returned to this individual once approved/disapproved.

Name and Title: Bas Blankenatijn, RSO Financial Advisor

Department, Mail Stop Code, and Telephone #: S.A.L.P., 5356, 7-3565

Date: ___________________________  Fund and Department: 52-
APPENDIX C

INDEPENDENT CONTRACT

Contract Agreement Form

As an RSO you are a student group recognized by Western Michigan University but you are not an employee or designated representative to enter into binding agreements on behalf of the University. This form should be signed and dated by both the RSO Student Financial Manager and the Independent Contractor. Return it to the RSO Financial Advisor along with the Independent Contract, Questionnaire, and Voucher. These forms must be completed prior to the actual event.

My RSO ____________________ organization is a recognized student organization of the University and does not represent the University. The organization cannot contractually obligate the University. As a (member/officer) of My RSO ____________________ organization, I enter into this (Contract/Agreement) on behalf of my organization in my role as (President/Treasurer/etc.).

07/01/2012 07/01/2012

(RSO Representative Signature) (Date) (Independent Contractor Signature) (Date)

(Director of Student Activities Signature) (Date)

Revised: Tuesday, July 17, 2011
APPENDIX D

RSO SERVICE AGREEMENT

This form should only be used when a RSO is allocated Student Assessment Fee money and will pay for the services using an on-campus 52 account.

FORM MUST BE APPROVED BY STUDENT ACTIVITIES FINANCIAL ADVISOR BEFORE TRANSFER OF FUNDS

This form needs to be completed when a Registered Student Organization (RSO) desires to use services of a WMU department.

Purpose
1. To agree on the service to be performed and the total fee for the service (please note if fee includes taxes).
2. To verify the fund and cost center for the RSO and that RSO has adequate allocated SAF funds to pay for desired service.

Process for completing the agreement
1. University department and RSO complete the form to agree on the services and fees before the service is provided.
2. University department sends form to the RSO Financial Advisor at 387-2185 after both RSO & Dept have signed it.
3. RSO Financial Advisor verifies the fund and cost center, adequate funds in RSO’s account, and that the RSO was allocated SAF funds for the service.
4. RSO Financial Advisor verifies the signed form back to the University department.
5. If the fee changes, the University department must contact the RSO Financial Advisor at 387-2565 to verify adequate funds.
6. University department charges the RSO financial account after the service is provided by completing a JES.
7. The JES must be completed within 30 days of the date the service was provided or this agreement is void.

If a University department does not receive approval of this agreement from the RSO Financial Advisor prior to charging a Registered Student Organization for a service, the University department may be responsible for the charge.

Today's Date: 07/01/2012

My RSO

RSO Representative’s Name: Your Name
289-555-5555
E-mail: YourEmail@wmich.edu

EXAMPLE: Bernhard Center
Jean Verschoof
269-387-4860

An event by My RSO

Ballroom Rental

RSO Event: 09/01/2012

Desired Services

RSO Fund/Cost Center: 52-555555
Total Fee for Service: $1000.00

Does this include taxes? Yes ☐ No ☐

This expense will be paid using SAF Funds allocated by: WSAAC ☒ SCC ☐ GFAC ☐ SSG ☐

RSO agrees to the following conditions when applicable:

1. RSO members and guests will comply with all state and federal laws and all University and Student Activities and Leadership Programs (SALP) policies and procedures during said event.
2. RSO members are solely responsible for the condition of all University facilities, equipment and property pursuant to this agreement and will pay all damages or losses to the University within 30 days of the billing date. The RSO hereby authorizes University staff to deduct the above noted fee for the service(s) contracted from the RSO’s account without further notice or the obtaining of additional signatures.

Signature of RSO Representative: ____________________________ Date: 07/01/12

Signature of Department Staff Member: ____________________________ Date: 07/01/12

(After signing fax to SALP RSO financial advisor at 7-2185 for approval of transfer)

Signature of RSO Financial Advisor: ____________________________ Date: ____________________________

(Verifies adequate funds, fund and cost center, and allocated expense and will contact department for allowance of transfer)

Revised: Tuesday, July 17, 2012
## Appendix E

### Travel Expense Voucher ‘Pre-Payment’

**Western Michigan University**

**Travel Expense Voucher**

**Invoice Number:** 1345  
**Date:** 07/01/12

**Payee:** Very Comfortable Hotel

**Address:** 123 Somewhere Ave, Kalamazoo, MI 49008

**Dept. Name:** RSO  
**Phone:** 269-555-5555

**University Employee?** ☐ YES ☐ NO

**Transportation** (Please Attach Receipts)

<table>
<thead>
<tr>
<th>Departure</th>
<th>Return</th>
<th>From</th>
<th>To</th>
<th>Car Miles</th>
</tr>
</thead>
</table>

**Mileage Reimbursement Rate:** 0.55  
Rate change effective 07/01/08

**Lodging** (Please Attach Receipts)

<table>
<thead>
<tr>
<th>Date</th>
<th>City, State</th>
<th>Hotel, Motel</th>
<th>Cost</th>
</tr>
</thead>
<tbody>
<tr>
<td>07/01/12</td>
<td>Kalamazoo, MI</td>
<td>Very Comfortable Hotel</td>
<td>$399.99</td>
</tr>
</tbody>
</table>

**Total Lodging:** $399.99

Current Meal Per Diem: Breakfast $0.00  Lunch $12.00  Dinner $25.00  (These Include Tips)  *Please indicate number of guests in column marked ‘0.’*

**Meals**

<table>
<thead>
<tr>
<th>MEALS</th>
<th>G</th>
<th>Date</th>
<th>G</th>
<th>Date</th>
<th>G</th>
<th>Date</th>
<th>G</th>
<th>Date</th>
<th>G</th>
<th>Date</th>
<th>G</th>
<th>Date</th>
<th>TOTAL</th>
</tr>
</thead>
<tbody>
<tr>
<td>Breakfast</td>
<td>0.00</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Lunch</td>
<td>0.00</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Dinner</td>
<td>0.00</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

**Total Meals:** $0.00

**Other Travel Expense (Please Itemize)**

Other expenses include taxes, parking, baggage handling, telephone, etc.

**Signed**  
**Approved**

**Purpose of Business:** RSO Financial Workshop

**Period Covered From:** 07/01/12  
**To:** 07/03/12

**Grand Total:** $399.99

**Authorized Reimbursement**

Please make a copy for the department and the traveler prior to sending the original to Accounts Payable.
# APPENDIX F

## TRAVEL EXPENSE VOUCHER ‘REIMBURSEMENT’

<table>
<thead>
<tr>
<th>WESTERN MICHIGAN UNIVERSITY</th>
</tr>
</thead>
<tbody>
<tr>
<td>TRAVEL EXPENSE VOUCHER</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>INVOICE NUMBER</th>
<th>PAYEE</th>
<th>ADDRESS</th>
<th>DEPT. NAME</th>
<th>UNIVERSITY EMPLOYEE?</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Buster Bronco</td>
<td>7903 W. Michigan Ave., Kalamazoo, MI 49009</td>
<td>MY RSO</td>
<td>YES</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>TRANSPORTATION (Please Attach Receipts)</th>
<th>AIR</th>
<th>RAIL OR BUS</th>
<th>PRIVATE CAR</th>
</tr>
</thead>
<tbody>
<tr>
<td>08/01/12</td>
<td>08/02/12</td>
<td>Kalamazoo, MI</td>
<td>Detroit, MI</td>
</tr>
</tbody>
</table>

| MILEAGE REIMBURSEMENT RATE | .55 |
| Rate change effective 01/01/09 | |
| Total Car Miles | Mileage Expense | Ticket Expense (Attach air, rail, or bus receipt) | Total Transportation |
| 140.00 | 77.00 | 77.00 |

<table>
<thead>
<tr>
<th>LODGING (Please Attach Receipts)</th>
<th>Date</th>
<th>City, State</th>
<th>Hotel, Motel</th>
<th>Cost</th>
</tr>
</thead>
<tbody>
<tr>
<td>08/01/12</td>
<td>Detroit, MI</td>
<td>Buster’s Favourite Hotel</td>
<td>150.00</td>
<td></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Meals</th>
<th>G</th>
<th>Date</th>
<th>G</th>
<th>Date</th>
<th>G</th>
<th>Date</th>
<th>S</th>
<th>Date</th>
<th>G</th>
<th>Date</th>
<th>G</th>
<th>Date</th>
<th>TOTAL</th>
</tr>
</thead>
<tbody>
<tr>
<td>Breakfast</td>
<td>4.99</td>
<td>10/00</td>
<td>4.99</td>
<td>22.49</td>
<td>22.49</td>
<td>37.48</td>
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<td></td>
<td></td>
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<td></td>
<td></td>
</tr>
</tbody>
</table>

**Current Meal Per Diem:** Breakfast $0.00, Lunch $12.00, Dinner $25.00 (These Include Tips) *Please Indicate number of Guests in column marked ‘G.’*

**Other Travel Expense** (Please itemize):
- Toll at $4.50; Parking at $32.00; Luggage Cost at $25.00

<table>
<thead>
<tr>
<th>Other Expenses</th>
<th>61.50</th>
</tr>
</thead>
</table>

**Signified**

Approved

Purpose of Business: RSO Financial Workshop

Period Covered From 08/01/12 To 08/02/12

Please make a copy for the department and the traveler prior to sending the original to Accounts Payable.
Student Activities and Leadership Programs

Western Michigan University