

Policies and Procedures for Obtaining Funds from the Dean's Subsidy

Associated Students of the School of Pharmacy

USC

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I. Introduction

The Dean's Subsidy is a gift from the Dean of the School of Pharmacy to the student organizations to be used for professional expenses. The amount varies from year to year and is not guaranteed. Each organization's allotment of funds will also vary from year to year based on their proposed use, past use, and any other variables the Dean deems appropriate. To receive these funds, a student must make a purchase on behalf of an organization and the student will then submit a request for reimbursement from the organization's allotment of the Dean's Subsidy. The use of these funds is a courtesy from USC and the School of Pharmacy, therefore all rules and regulations must be strictly adhered to in order to receive reimbursement.

II. Dean's Subsidy Request Form

At the beginning of each academic year, each organization's treasurer will submit a Dean's Subsidy Request Form to the ASSP Treasurer detailing how they plan to use funds they are allotted. This will include descriptions of proposed expenses (eg. health fair costs, supplies, rental fees etc.), the previous year's cost for each expense (if applicable), the estimated cost of each expense for the upcoming year, and the total amount the organization is requesting from the Dean's Subsidy.

The ASSP Treasurer will set a deadline that each organization must submit their Dean Subsidy Request Form by; any organization not complying will not be eligible to receive Dean Subsidy funds that year. The Dean, ASSP President, and ASSP Treasurer will review each organization's proposal and together allocate an appropriate amount of the Subsidy to each organization. Once the allocations are made, the decision is final and no appeals will be entertained.

An example of the Dean's Subsidy Request Form may be found in Appendix A.

III. Use of the Dean's Subsidy Fund, Rules and Regulations

According to the University of Southern California Expenditure Policies and Procedures:

“All university expenses must be considered reasonable in terms of price, purpose, and necessity and...(E)ach university payment must be supported by a written business purpose, regardless of the item, type of service, amount or form of payment. Additionally, names of the people who benefitted from the transaction must be included on the payment request.”

This means that almost all reasonable, legitimate business (professional) expenses will be reimbursable with the Dean's Subsidy unless it is government unallowable, unreasonable, or

prohibited by the Dean. Please see “Forms” section for more information on which form to use for each type of expense.

Receipts

Each request for reimbursement must be accompanied by the original receipt, regardless of the form of payment. The receipt must include:

- Name of merchant
- Amount of charge
- Itemized list of purchases
- Form of payment
- Transaction date
- Tax/delivery charges (if applicable)

Receipts must be mounted on one side of an 8.5 x 11 inch sheet of white paper using clear tape. Do not staple, fold or wrap receipts; if the receipt does not fit it must be cut to fit and each piece attached separately. Do not have personal purchases on the same receipt. Purchase items to be reimbursed in a separate transaction to make it easier for the business office to process.

If cash was used, receipt must state “CASH” as form of payment and no other documentation is required. If credit card was used, the credit card must belong to the student (not spouse, parent, or organization). A copy of the credit card statement must be included with the request showing the purchase the student is requesting reimbursement for as well as either the name of the student or the last four digits of the card, whichever is found on the corresponding receipt (in order to match the receipt with the credit card statement).

Government Unallowable Expenses

Government unallowable expenses are those items that, although potentially appropriate and reimbursable from other university sources, are not allocable to government activities per Federal Government regulation. The items listed below must be identified and segregated regardless of the account bearing the expense to avoid their being allocated to various government indirect cost categories. (This information is also available on page 2 of the Non-Travel Expense Report, found in appendix B.)

Government unallowable expenses include all expenses related to:

- Alumni Events (including fund-raising expenses)

- Commencement (including student graduation parties)
- Development (including promotional gifts to donors)
- Public Relations (including banquets and advertisements)
- Student Activities (including contributions to student organizations and events)
- Alcoholic beverages
- Contributions/donations
- Fines/penalties
- First class airfare
- Flowers/gifts*

*Gifts for speakers, preceptors, and professional guests are reimbursable through the Dean's Subsidy up to \$75.00 per recipient, with appropriate documentation.

See USC Expenditure Manual for further information about government unallowable expenses.

Prohibited by Dean

As the Dean's Subsidy is a gift from the Dean, it may only be used for expenses deemed appropriate by him/her. Items deemed non-reimbursable at this time include:

- Business cards
- Taxicab rides
- Gas/ rental cars
- Food for non-professional events (i.e. organization general or board meetings)
- Banquet expenses
- Organization board member gifts
- Parking for USC employees or students (ok for outside guests).

This list may not be all inclusive and is subject to change at any time.

General Rules

- Purchases of gifts, gift cards, and parking must include name(s) of recipients.
- Food purchases must include number of attendees.
- An organization's Dean Subsidy allotment may be used for purchases from July 1 through June 30 of the following year (fiscal year). Anything not spent will be returned to USC- if the organization does not spend its whole allotment it may affect the amount it is allotted the next year.
- Never use staples- always use paperclips or tape.

Forms

Several forms may be used to request reimbursement for purchases. See below to determine the appropriate form for each purchase. All forms may be found on the ASSP website, USCASSP.com, under the “Documents” section. There are examples of each form in Appendix B for reference.

The student requesting reimbursement will complete the appropriate form and turn into the organization treasurer. The organization treasurer will verify the form is complete and submit it to the ASSP Treasurer. ASSP Treasurer will receive funds from USC business office and distribute to organizations and/or students.

Internal Requisition (IR) Form

- For payments to USC for use of USC-owned facilities. (eg. Seaver, the Radisson on main campus)
- Must attach quote from venue
- Submit to ASSP Treasurer 3 weeks PRIOR to event
- Payment will be made by business office to facility- no student purchase required and no wait for reimbursement

Purchase Order (PO) Form

- For payments to USC-approved vendors (NOT USC-owned venue). List of USC-approved vendors on ASSP website- must verify with 7th floor Business Office as well
- Similar form to IR
- Must attach quote from venue
- Submit to ASSP Treasurer at least 3 weeks PRIOR to event
- Payment will be made by business office to facility- no student purchase required and no wait for reimbursement

Travel Expense Report

- May include plane or train tickets, lodging, food
- MUST include Social Security Number of individual who made purchase
- Must fill in “Period Covered” = how long conference lasted
- Sums inputted values to determine total expenditures (only form that does this)
- Attach original boarding pass, train ticket, hotel confirmation, credit card statement, receipts

- Do not use for conference registration fees- use the Non-Travel Expense report for this expense
- Submit to ASSP Treasurer no later than 2 weeks after event

Non-Travel Expense Report

- Most commonly used form
- Use for supplies for events, food purchases, anything not related to travel costs or facility rental
- MUST include Social Security Number of individual who made purchase
- Leave blank: “Department”, “Check Request #”, “G/U” sections
- “Account #” = Organization’s Dean’s Subsidy Account
- Total reimbursement: may be equal to or less than total cost of the item
- Must be signed & dated by individual who made purchase
- For conference registration fees- attach original conference badge, email registration confirmation, and credit card statement
- **Submit to ASSP Treasurer** (ignore preprinted instructions on form to submit to Disbursement Control) no later than 2 weeks after event

Dean's Subsidy Fund Request Form

Organization: Name of Organization

Contact Person: Mr. President, President

email: mpresident@usc.edu

Mission Statement:

The goal of this organization is...

Description of Proposal(s):

Proposal 1:

Name of reimbursable project: Purpose, description, and date of project. Estimation of the cost of the project with reasonable justification.

Proposal 2:

Name of reimbursable project: Purpose, description, and date of project. Estimation of the cost of the project with reasonable justification.

Proposal 3:

Name of reimbursable project: Purpose, description, and date of project. Estimation of the cost of the project with reasonable justification.

Funding Request:

Proposal(s)	Description of Expense	Previous Cost	Estimated Cost
Name of Proposal 1	Description of Proposal 1 expenses	\$X.XX	\$X.XX
Name of Proposal 2	Description of Proposal 2 expenses	\$X.XX	\$X.XX
Name of Proposal 3	Description of Proposal 3 expenses	\$X.XX	\$X.XX
		Total:	\$X.XX

Appendix B – Internal Requisition Form

**Associated Students of the School of Pharmacy
Internal Requisition Form**

To: Rebecca Dickerson, ASSP Chair of Finance

From:

Date:

Subject: [Name of Event and Organization Responsible]

Description of Event/Service:

[Name of event, Purpose, Location, Time, Number of people attending, Dollar amount requested]

Internal Requisition to: [Approved USC Vendor Name]

Contact Information for Event/Service:

Name:

Title:

Phone:

Signature

Date

To be completed by ASSP Treasurer:

Rebecca Dickerson, Treasurer, ASSP

Date

Fred Weissman, PharmD, JD
Associate Dean, Academic & Clinical Affairs

Date

Appendix B- Purchase Order Form

**Associated Students of the School of Pharmacy
Purchase Order Form**

To: Rebecca Dickerson, ASSP Chair of Finance

From:

Date:

Subject: [Name of Event and Organization Responsible]

Description of Event/Service:

[Name of event, Purpose, Location, Time, Number of people attending, Dollar amount requested]

Purchase Order to: [Approved USC Vendor Name]

Contact Information for Event/Service:

Name:

Title:

Phone:

Signature

Date

To be completed by ASSP Treasurer:

Rebecca Dickerson, Treasurer, ASSP

Date

Fred Weissman, PharmD, JD
Associate Dean, Academic & Clinical Affairs

Date

Appendix B – Travel Expense Reportas



Division of Financial and Business Services
Disbursement Control
Travel Expense Report

Name: _____
 Address: _____

Clear Form **Print**

(required)
 Department _____ Account# _____ Check Request# _____
 Destination _____ Period Covered _____

Business Purpose _____

Instructions: Any single expenditure of \$75.00 or more must have the original receipt attached. Mount all receipts on 8 1/2 x 11 inch sheets of paper. Submit this form and all receipts to Disbursement Control; PSB or Mailcode 1984. NOTE: Any "Government Unallowable" (G/U) expense must be identified in the appropriate column(s) below. [Click here to see definitions of Government Unallowables.](#)

I. Incidentals				Subtotals	
Date	Incidentals (explain) & Government Unallowables	Amount	G/U Amount		
		0.00	0.00		0.00

II. Transportation					Subtotals	
Type	Company	Date of Trip	Amount	G/U Amount		
			0.00	0.00		0.00

III. Food and Lodging Reimbursement Methods					Pick Only One (A, B, C)	
A. Actual Lodging and Meal Expenses			Lodging			
Hotel	Dates: From / To	# Days	Rate	Amount		
				0.00		
				0.00		
				0.00		0.00
Meals (including tips) & *G/U Meal Expense (i.e., alcohol)						
Date:	Amount:	Date:	Amount:	Date:	Amount:	
B		B		B		
L		L		L		
D		D		D		0.00
*G/U		*G/U		*G/U		0.00
+(Indicate name(s) of guest (if any) and Business Relationship (Refer to appropriate amount above))						
						0.00

B. Actual Lodging and Meal Allowance					
Actual Lodging: Use Actual Lodging Table under "A" and enter amount in Box "1"					
Meal Allowance		days @		per day =	0.00
C. Per Diem (Proof of Travel Required)		days @		per day =	0.00

IDENTIFY OTHER FUNDING SOURCES (e.g., NIH, CO-SPONSOR) TO BE DEDUCTED FROM THE ABOVE:		
Date	Explanation	Amount
		0.00
		0.00

TOTAL EXPENDITURES **0.00**

THIS IS AN ACCURATE REPORT OF MY EXPENSES. THERE ARE NO "GOVERNMENT UNALLOWABLE" EXPENSES, AS DEFINED ON PAGE TWO OF THIS FORM, UNLESS SEPARATELY IDENTIFIED ABOVE. ALL OTHER FUNDING SOURCES FOR THIS TRIP(S) ARE IDENTIFIED ON THIS FORM AND REDUCED FROM THE TOTAL COST.
 REIMBURSEE SIGNATURE REQUIRED.

 (Reimbursee's Signature) Required _____
Date

 (Supervisor's Signature) Required _____
Date

University of Southern California, Financial and Business Services, Disbursement Control, Los Angeles, California 90089-1984
 Tel: (213) 740-2709 Fax: (213) 740-3620 http://www.usc.edu/dept/fnserv/disbursement_control/ do-ter (Rev. 03-2004)

Appendix B – Non-Travel Expense Report



Division of Financial and Business Services
Disbursement Control
NON TRAVEL EXPENSE REPORT

Name: _____
 Address: _____

 SS#: _____
 (required)

Department: _____
 Account #: _____ Check Request #: _____
 Business Purpose: _____

Instructions: List each receipt separately and provide its business purpose if different than above.
 Any single expenditure of more than \$75.00 must have the original receipt attached.
 Mount all receipts on 8½ x 11 sheets of paper using clear tape.
 Submit this form and all receipts to Disbursement Control: PSB or Mail Code 1984.

Note: Any "Government Unallowable" expense must be identified in the appropriate column below.
 See page 2 for definitions of "G/U" expenses.

The following MUST be filled out and signed.					
Date	Description	Qty.	Amount		*G/U Amount
Subtotals:					
Total Reimbursement:					

This is an accurate report of my expenses. There are no "government unallowable" expenses, as defined on page 2 of this form, unless separately identified above:

 (Reimbursee's Signature) REQUIRED

 Date

 (Supervisor's Signature) REQUIRED

 Date



Division of Financial and Business Services
Disbursement Control
GOVERNMENT UNALLOWABLE DEFINITION

Government unallowables are those items that, although potentially appropriate and reimbursable from other university sources, are not allocable to government activities per Federal Government regulation. (See *USC Expenditure Manual* for appropriateness of reimbursement.) The items listed below must be identified and segregated regardless of the account bearing the expense to avoid their being allocated to various government indirect cost categories.

ALL expenses related to:

- Alumni Events** - including fund-raising expenses
- Commencement** - including student graduation parties
- Development** - including promotional gifts to donors
- Public Relations** - including banquets & advertisements
- Student Activities** - including contributions to student organizations and events

As well as the following specific expenditures regardless of business purpose:

- Alcoholic Beverages**
- Contributions**
- Donations**
- Fines and Penalties** - including interest charges
- First-Class Airfare** - difference between first class & regular coach airfare is government unallowable
- Flowers**
- Gifts**