

Student Club Manual

PURPOSE AND OVERVIEW

This manual supports the Student Organization Handbook to coordinate and share specific university and finance related information as it pertains to your student organization account. Information presented within this manual supports the SAE requirement that two representatives (one must be Treasurer) attend financial training to fully participate in student club activities.

This is not a Finance Committee Manual. Assistance with club finances should be directed to Finance Committee members.

Concerns or questions related to club events and expenses should be reported to the Student Activities Office

Please refer to the [Student Organization Handbook](#) for full club membership responsibilities.

Quick Links

[Accounts Payable](#), or email payables@umw.edu -For travel, lodging, reimbursements, meals, gift log, or credit card information.

[Procurement Services](#) -Contract information or state procurement regulations, technology purchases.

All forms can be searched from the [University Document Repository](#)

Version 1

9/2013

Training, Evaluation & System
Support

www.umw.edu/tess

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University Support

University finance offices actively support student club activities by the creation of forms, policies and procedures shaped with your needs in mind within a state supported university structure. Many rules you follow are in place due to the nature of conducting financial tasks within the guidelines of the Commonwealth of Virginia.

Your Student Club Manual follows many procedures backed by policies in [Board Docs](#), the central and public site for all university policies. As a state institution, all activities, including student club revenue and expenses, are open for full disclosure, review and audit. With regards to our shared fiduciary responsibilities, The Vice President for Administration and Finance is the executive office charged with oversight for your funding sources. Specifically, the Associate VP for Finance and Controller is charged with the management of procedures and processes that affect you. As soon as you participate in the handling of cash, you too are responsible for, and will be held accountable too, the university, and those students you represent. Should you have any questions regarding finance related policies, procedures, or ethical responsibilities, feel free to contact the Associate VP for Finance and Controller.

Reporting Fraud, Theft, Waste and Abuse

Internal Audit encourages individuals with information pertaining to potential fraud, waste, or abuse to contact the Internal Audit Department. Please report observations of this nature in one of the following ways:

Contact the Internal Audit Department via phone at 540/654-1042.

Contact the Office of the State Inspector General via the toll free hotline at 800/723-1615 to anonymously report suspected fraud, waste, or abuse of Commonwealth resources. The hotline number is available Monday through Friday from 8:15 a.m. to 5 p.m.

The identity of the individual conveying the information remains confidential in either of the above cases.

For more information, please consult the university's [Fraud Reporting Policy](#).

What is a FOAP and Why do I Care?

Our university accounting structure, or chart of accounts; is broken down by specific elements to identify the source and ownership of revenue and expenses. If you want to know how much money you have in your club account, where the money came from, or how to deposit money, you care about a [FOAP](#).

Accounting elements common for your use and their description are as follows:

Fund- The source of money, or, where the money originated. Finance Committee funding is fund 1556. Revenue you raise yourself would come from your specific fund source beginning with an 8.

Organization- A 6 digit number assigned to your specific club name. All of these start with a 306.

Account- A brief description of the expense or revenue type. You are most interested in 3 types of revenue codes:

56403 (Dues/Memberships),
56404 (Fund Raising Projects) and
56406 (Misc Revenue).

All account codes that are expenses (you bought something) begin with a 7.

Program- A descriptor of an organizations function on campus. Your 8 club program code is always 99950 and your 1556 is 10520.

When you talk to personnel in the finance offices, cashiers office or copy center for instance, they will ask you for your FOAP (no one will ask for “accounting elements”. You will work directly with a FOAP when you need to code a form to deposit money, review budget information, or request a check.

!Note: All university purchasing practices and procedures have a basis on funding source. The state requires that we manage any money received from the population in general, in a manner best befitting the Commonwealth.

Finance Committee Budget Money- Fund 1556 Overview

Not all clubs request, nor receive money from the Finance Committee. Clubs that go through the request process receive funding in their club organization code with the funding source of 1556. 1556 monies can be used to purchase goods and services for club activities and can be used to purchase items for resale. Clubs may use all monies in 1556 before spending out of their 8 funds.

- Money allocated by the Finance Committee may only be used for the purpose for which it was intended.
- Unused monies are returned to the Committee at the end of the month.
- Money may be used to front expenses for fundraising activities, but reimbursement is required.
- Monies with this fund source follow state regulations to include mandatory contracts or sources, mandatory use of the eVA electronic procurement system, and small vendor quote requirements.

Fundraising Loan and Reimbursement Requirements

Clubs receiving Finance Committee loans may use the money to purchase goods and /or services that are expected to bring profit to the group. For instance, the money can be used to purchase t-shirts for resale or plan an event and require ticket purchases to participate. If the Finance Committee loans money to your club for a fundraising event, pay it back by the revenue generated from the activity. Once the obligation is met, put the rest of the revenue into your club account (8Fund). Here's an example:

You request, and receive, a loan for \$100.00 to purchase t-shirts for resale.
Shirts are sold, cash is collected. The total t-shirt revenue is \$250.00.
Deposit \$100.00 back to your Clubs 1556 fund , and deposit \$150.00 into your club account (8Fund)

Revenue is tracked and reimbursements are managed by the Office Manager of Student Activities on a monthly basis.

Disallowed use of Fund 1556

Review the Student Organization Handbook for a complete list of disallowed expenses or activities. Specific finance related disallowances are:



Charitable Contributions

Depositing fundraising revenue into another clubs account that did not incur fundraising expense with the intent to “hide” revenue.

Failure to follow appropriate administration and finance and/or state rules

Student Club Money –Fund 8xxx Overview

Student Club money specifically refers to money your club contributes on your efforts alone. Money can be in the form of dues, donations, event fees, or resale items. All money is deposited into club 8 fund after repaying any loans from the Finance Committee.

Club money follows guidelines set forth by the university in some, but not all, respects. For instance, you may make charitable contributions from fund 8. Club 8 funds are not exempt from audit or other reporting practices established by internal or state guidelines.

The SAE office manager monitors spending activities based on the rules set forth by the Commonwealth and university practices. You'll note that in the procedures that follow, the SAE manager will guide and monitor club activities to ensure compliance.

How to Purchase Goods and/or Services

Club activities typically involve buying items the club needs to operate or paying people (such as bands or performers) for their services. Buying items and paying for goods or services require basic oversight and form requirements. Controlled within the SAE office are two

streamlined methods to accomplish both the buying and paying: a completed Purchase Requisition/Check Request form and a credit card.

Credit Cards

A shared Student Activities and Finance procedure allows the use of a credit card. If you are allowed and approved for card use, you will eventually pick up what is called a “Cashier Packet” from the Cashiers office in Lee Hall. Specific steps are involved to request the use of the card, to manage the card if approved for use, and then after shopping is complete. The first step begins well before ‘shopping day’.

Step 1-Before

At least 5 day prior to card request– determine what it is you need to purchase. If needed, contact vendors to determine cost of goods and verify that the vendor accepts payment with the Visa card. Download the [Credit Card Approval Form](#) for Student Organizations and complete as required.

Sample

**Credit Card Approval Form
For Student Organizations**

Time: _____

Organization Name: _____

Card: _____ Organization: _____ Account: _____ Program: _____

Name of person using: _____ Phone: _____ E-mail: _____

Name of person Completing form: _____

Purpose for Expenditure(s): _____

Card Needed: _____ Time: _____

Store(s) Name(s): _____

# of Items	Description	Cost per Item	Total Cost

Additional forms which may need to accompany this form include the:

- ✓ [Business Meal Food and Approval Form](#)- for any food or drink purchases
- ✓ [Request for Travel Form](#)- this form will walk you through the regulations required to travel, which includes lodging, mileage, and per diem rates.
- ✓ [Gift Log](#)- required when purchasing items for give away and/or door prizes. This form does NOT go to the SAE office, but recognize that you will need it if engaged in this activity.

Provide required forms to the SAE office manager. SAE office manager will review and determine appropriate procurement method.

If approved, SAE sends Cashier Packet to cashiers for pickup by club.

Step 2-During

On shopping day, make sure your UMW ID is in your pocket. Your ID may be required by the vendor who accepts the credit card.

At your assigned time, pick up packet from cashiers office. Read, and then sign the Purchasing Agreement Contract which is required before the Cashier will hand you the packet. The packet contains information important for you to share with the vendor (such as a [Sales Tax Exemption Form](#)) and is the storage container for your credit card receipts. A few comments on card security:

- ✓ The card may not be shared with other club members.
- ✓ You may not write down, fax, or email the card number.
- ✓ You may not use the card for online purchases or to place a phone order.

Performer Contracts

Performers, such as Speakers, Bands and DJ's require use of a contract. Contracts detail specific requirements by you (date and time of event and payment terms for instance) and specific information for which the University must hold the vendor accountable (such as insurance, safety and specific Codes as deemed appropriate by the Commonwealth).

Authority to sign contracts is formally delegated through the [Procurement Services Office](#). Delegations include training to ensure compliance with applicable laws and regulations and to uphold the integrity of the University.

Banner Invoice # _____

UNIVERSITY OF MARY WASHINGTON
PERFORMERS CONTRACT

This contract for the personal services of talent is made this day _____ between the University of Mary Washington and the arts of _____

Place of engagement: _____
at the University of Mary Washington, Fredericksburg, VA.

Day and date of engagement: _____ Time: _____ until _____

This contract is subject to the provisions of the Commonwealth of Virginia Vendors' Manual and any revisions thereto, which are hereby incorporated into this contract in their entirety. A copy of this manual is normally available for review in the purchasing office or at: <http://www.eva.state.va.us/learn-about-eva/vendors-manual.htm>

The University, its officers, employees and agents, and the Performer, its officers, employee and agents will not be responsible for any delay or failure in the performance resulting from any cause beyond their control, including without limitation: war, strikes, labor disputes, civil disturbances, fires, natural disasters, acts or omissions of public authorities, and acts of God.

Your Student Handbook details the management of performers and contracts through an SAE provided *Contract Packet*. The Packet includes use of a [Performers Contract](#) or an Addendum, when needed.

COMMONWEALTH OF VIRGINIA AGENCY
CONTRACT FORM ADDENDUM TO CONTRACTOR'S FORM

AGENCY NAME: _____

CONTRACTOR NAME: _____

TITLE OF CONTRACTOR'S FORM: _____

DATE: _____

The Commonwealth and the Contractor are this day entering into a contract and, for their mutual convenience, the parties are using the standard form agreement provided by the Contractor. This addendum, duly executed by the parties, is attached to and hereby made a part of the contract.

The Contractor represents and warrants that it is not: / / Individual ownership / / association

SAE requests that you begin this process no less than 20 days prior to the event.



You may not sign any contract. Contracts were approved by the Office of the Attorney General and may not be modified.

Reimbursements

SAE does not encourage student to use their own money to cover club expenses, however, it is recognized that from time to time, the up-front expense may be necessary. There are two types of reimbursement requests possible, personal and travel.

Personal Reimbursements

SAE does not encourage students to use their own money to cover costs of organization expenses. If a reimbursement is necessary, the SAE office manager will require original itemized receipts (no copies) and completion of a Purchase Requisition form. Reimbursement money will be direct deposited into your bank account for those signed up for direct deposit.

!Note: Reimbursements from fund 1556 are subject to procurement regulation review.

Travel Reimbursements

Travel reimbursements require use of the [Travel Expense Reimbursement Form](#). View the AP website for specific information on form needs. This form is required for all travel reimbursements, regardless of funding source.

Campus Purchases

Copy Center

Bring the Copy Center Work Request form to the office manager for FOAP assignment and signature. Copy Center will not make club copies without SAE approved signature. The form is available off the [Copy Center Website](#).

Bookstore

Before purchasing from the bookstore, contact the Student Activities office manager. The manager will verify available budget in funding sources and email the appropriate FOAP directly to the bookstore.

Technology Purchases

Equipment and software purchases are typically purchased via partnership with Procurement services and the Division of Information Technology. Direct the purchase request through the SAE office manager. Any device connected to the UMW network must be approved by the IT department.

Campus Dining Services-Sodexo

Your Club Handbook has specific instructions for the use of Sodexo. Please review the section called “Partnering with the Catering Department”. Sodexo offers a variety of services and catering needs. View www.umwcatering.com for a sampling. Prior to purchase, have Sodexo complete a catering contract and send to SAE for approval. When using fund 1556, you must follow all food per diem regulations. Overages must be paid out of 8 funded club accounts. Use of the [Business Meal and Food Form](#) is required. The SAE office manager will place the charge on the department credit card.

Off Campus Food Purchases

Clubs often purchase food at grocery stores, restaurants, or through other catering services outside of Sodexo. Regardless of funding source, all food and drink, including candy, requires use of the [Business Meal and Food Form](#). State per diem rates apply to fund 1556. Money in your club 8 fund can be used to offset overages.

When purchasing from a grocery store or restaurant, download the [Credit Card Approval Form](#) and follow the procedures for credit card use. If working with a restaurant for event catering or to organize group meals within the restaurant setting, request assistance from the SAE office manager.

Travel – Allowed with All Funding Sources

Regardless of funding source used, travel is tightly regulated by the state and appropriate forms and procedures must be followed. Travel rates for mileage, hotel accommodations and food change frequently. Forms must be completed and appropriately signed before travel expenses are incurred. Refer to travel section in the SAE Manual.

Current travel regulations and forms are maintained on the Accounts Payable website. Search for *Travel* and recognize that requirements and allowances differ according to travel location, length of stay (overnight vs. day travel), and the number of people traveling, and lodging accommodations. The University of Mary Washington Request for Travel Form will guide you through the process.

A few specifics:

- Plan well in advance. Form needs, signatures, and cost estimates may take weeks.
- Each person must file their own meal reimbursement.
- All reimbursements must use the Travel Reimbursement Form and must be turned in within 30 days.
- If traveling in a state vehicle, use the credit card found in the glove box for gasoline purchases. If the card does not work and you must use your own cash/credit card, keep the receipt and submit for reimbursement.
- If traveling in your personal car, reimbursement is by mileage, not gas.
- Finance Committee limits reimbursement to 20 cents per mile.

Budget

The club treasurer and SAE should work together to track all expenses. Clubs should never spend more money than they have. The SAE will work with you on appropriate spending deadlines according to the university end of year payment requirements.

Cash Collections and Deposits

Regardless of funding source, all cash collected must follow the cash collection policies as outlined in your Handbook. Read the procedures carefully and be mindful of the following deposit requirements:



Under no circumstances shall cash be kept on your person, within your room, within a department office, nor shall it leave the campus.

If cash cannot be deposited to the cashier the day of collection, it must be kept secure with the police department. Cash Collection boxes can be obtained from SAE for this purpose.


Cash Transmittal Form

The Student Activities Cash Transmittal Form is used to deposit all cash/check and coin into the appropriate fund source.

Checks must be stamped prior to deposit. Stamps are available in SAE and at the cashier window. Complete the Cash Transmittal form online for accuracy. The form is pdf fillable, and will calculate totals as necessary.

When possible to do so, submit the Cash Transmittal to SAE prior to deposit. A sample form and description follows.

Sample top half of Cash Transmittal

Cash Transmittal Form - Student Activities Clubs		
Instructions Complete online for calculation accuracy. Complete this form when depositing revenue into your club account or when reimbursing the Student Finance Committee (SFC) loan. Not sure if you have a loan? Contact SAE for assistance.		
Student Club Account Information		
Transmittal Code: CL	Date: Sep 19, 2013	
Event Name: (Character Limit 30) Tshirt fundraising event for Habit for Humanity	Club Name: Students for World Peace	
	Name of Depositor: Kali Chapman	
Event Description:	This event was held in the Great Hall on Sept 18th and open to the full community. Tickets we sold to gain entrance. Entrance fee of 5.00 included tshirt. FCL loan fully repaid with this deposit. 400.00 profit.	

Event name will appear on budget reports viewed by the SAE office manager. Be as descriptive as possible, you have 30 characters.

Event Description is for recordkeeping and tracking. This is information about the event. Insert anything that is helpful to you or to SAE in tracking.

Sample middle section of form

Student Club Account Coding																																																	
<p>How to Code your Student Club Account Complete line 1 <u>ONLY</u> when reimbursing the Student Finance Committee (SFC) loan.</p> <p>Example for Line 1: Deposit to payback your SFC Loan.</p> <table style="width: 100%; border-collapse: collapse;"> <tr> <td style="text-align: center;">Fund</td> <td style="text-align: center;">Org</td> <td style="text-align: center;">Account</td> <td style="text-align: center;">Program</td> </tr> <tr> <td style="text-align: center;">1556</td> <td style="text-align: center;">306xxx</td> <td style="text-align: center;">56404</td> <td style="text-align: center;">10520</td> </tr> </table>				Fund	Org	Account	Program	1556	306xxx	56404	10520	<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th></th> <th style="text-align: center;">Fund</th> <th style="text-align: center;">Org</th> <th style="text-align: left;">Account</th> <th style="text-align: center;">Program</th> <th style="text-align: right;">Amount</th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">1.</td> <td style="text-align: center;">1556</td> <td style="text-align: center;">306999</td> <td>56404 - Fundraising Projects</td> <td style="text-align: center;">10520</td> <td style="text-align: right;">\$200.00</td> </tr> <tr> <td style="text-align: center;">2.</td> <td style="text-align: center;">8888</td> <td style="text-align: center;">306999</td> <td>56404 - Fundraising Projects ▾</td> <td style="text-align: center;">99950</td> <td style="text-align: right;">\$400.00</td> </tr> <tr> <td style="text-align: center;">3.</td> <td></td> <td></td> <td>▾</td> <td style="text-align: center;">99950</td> <td></td> </tr> <tr> <td style="text-align: center;">4.</td> <td></td> <td></td> <td>▾</td> <td style="text-align: center;">99950</td> <td></td> </tr> <tr> <td colspan="5" style="text-align: right;">Total Amount:</td> <td style="text-align: right;">\$600.00</td> </tr> </tbody> </table>			Fund	Org	Account	Program	Amount	1.	1556	306999	56404 - Fundraising Projects	10520	\$200.00	2.	8888	306999	56404 - Fundraising Projects ▾	99950	\$400.00	3.			▾	99950		4.			▾	99950		Total Amount:					\$600.00
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<p>Example Line 2 - 4: Deposit to your Club Account.</p> <table style="width: 100%; border-collapse: collapse;"> <tr> <td style="text-align: center;">Fund</td> <td style="text-align: center;">Org</td> <td style="text-align: center;">Account</td> <td style="text-align: center;">Program</td> </tr> <tr> <td style="text-align: center;">8xxx</td> <td style="text-align: center;">306xxx</td> <td style="text-align: center;">56xxx</td> <td style="text-align: center;">99950</td> </tr> </table>				Fund	Org	Account	Program	8xxx	306xxx	56xxx	99950	<p>Any of the following Accounts may be entered on lines 2-4:</p> <p>Account 56403 = Dues/Memberships Account 56404 = Fund Raising Projects Account 56406 = Miscellaneous Revenue</p>																																					
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Within the FOAP box, the form reserves **line 1** for SFC reimbursement. For reimbursements, insert your 306 xxx Org code and the amount to reimburse SFC.

In line 2, enter your 8 fund deposit into the 3 types of revenue codes available for use. In the example above, the deposit to the 8 was due to fundraising. Enter Fund, Org, Account, and the amount to deposit. Total amount will populate.

Sample bottom portion of the form

Currency			Coin			Checks		
Bill	Bills	Amount	Coin	Coins	Amount	Check #	Name / ID	Amount
\$100		\$0.00	Dollars		\$0.00	123	Hannah Hovey	\$25.00
\$50		\$0.00	Halves		\$0.00	45	James Bryant	\$10.00
\$20	20	\$400.00	Quarters		\$0.00			
\$10	15	\$150.00	Dimes		\$0.00			
\$5	3	\$15.00	Nickels		\$0.00			
\$2		\$0.00	Pennies		\$0.00			
\$1		\$0.00	Total:		\$0.00	Checks Total: \$35.00		
Total:		\$565.00						

Transmittal Amounts	
Currency	\$565.00
Coin	\$0.00
Subtotal Cash	\$565.00
Checks	\$35.00
Total Transmittal	\$600.00

For Office Use Only	
SAE Signature:	Date:
<i>Signature indicates SAE has a copy of this transmittal.</i>	
Notes:	

The bottom half of the form is used to break down the types of money collected. The form will calculate by each category (currency, coin or checks). The Transmittal Amounts will calculate automatically.