

CEDAR CREST COLLEGE

Student Government Association

Student Government Accounting Procedures

Record-Keeping

As Treasurer of your organization, you are responsible for keeping accurate records of the receipts and disbursements from your accounts. You should keep a record of deposits and payments to have an accurate balance for your account as well as a written record of the details of your account activity. It should be reconciled monthly to reports that you will receive in your campus mailbox from the Finance Office. At the end of the semester, you will turn in your ledger sheets on the last day of classes to the Student Government Campus Mailbox O. At the end of the academic year, club binders will also be submitted to Student Government on the last day of classes. Student Government will hold onto the binders over the summer to ensure that they are passed onto the new officers the next academic year at the Fall Leadership Workshop. The purpose of the club binder is to provide club officers with a guideline of what former club officers did and how the club operated.

Account Numbers

Each Student Government approved club/organization is assigned a unique 4-digit number which when combined with suffix -97 designates the official Student Government funded account. When Student Government approves funding for the club through a budget allocation or petition, the funds are transferred to this account. Uses of the funds in this account must be within the guidelines established by Student Government and will require the signature of the Student Government Treasurer, Caitlin Billow, as well as the signature of the club Treasurer or President. The Student Accounts Office then signs the forms to verify available funds.

Using the suffix -99 with the same 4 digit number assigned will be used as the club's/organization's Personal Fund Account. This account is used for funds raised through efforts of the club members. These funds may be spent however the members choose. To receive these funds, the signature of the club Treasurer or President is required. The Student Accounts Office then signs the forms to verify available funds.

Funds allotted by the Student Government Association are to be used only for events or activities as indicated on the Allotment Itemization designated by the Finance Committee. These events must be open to the entire campus at no cost to students. Any events or gifts for organization members only or clothing purchases must be paid for through Personal Funds.

Please make sure that you know your account numbers and which account (Student Government or Personal) you intend to use whenever writing down your account number to avoid confusion and/or accounting errors.

Budgeting and Petitioning

At the beginning of each semester, each organization is required to complete a Budget Request Form to receive funds for their Student Government account for the coming semester. Each expense that would be using Student Government Funds must be described on the form and a reasonable monetary amount is to be listed. One of the goals of the Finance Committee is to reduce the amount of inflation seen on the Budget Request Forms in the past. For example, if an organization needs \$500.00 for the semester's events but requests \$1000.00, the Finance Committee only has this inaccurate information to work with and is unfair to the other clubs on campus.

Remember, only events that have been held in previous semesters by your club/organization or that are "traditions" may be put on the Budget Request Form. Budgets will be distributed no later than 2 weeks after the Budget due date. Club Treasurers will be notified via campus mail of the assigned budget.

The purpose of the Student Government Finance Committee is to ensure fair allotment of funds to the clubs and organizations on campus. The chair of the committee is the Treasurer of Student Government. Committee members consist of students from the Student Government Senate as well as students from the student body through the recommendation of faculty members. Each student at Cedar Crest College is a part of Student Government, even if she is not an elected representative. It is critical for the committee to be a diverse selection of the student population. All committee members sign a responsibility and confidentiality contract to assist in making fair decisions.

When preparing to allot funds to each organization, the Finance Committee will examine the amount of involvement that the organization shows on campus as well as previous spending trends using past records of the club's previous budget requests, allotments, and petitions. Any club or organization may appeal the amount allotted from Student Government. The concern must be presented in writing to the Treasurer of Student Government. The Finance Committee will review the case and a final decision will be made within two calendar weeks. The Finance Committee's decision on the appeal is final.

If a club or organization would like to sponsor a new event or if more funding is needed to support a current activity, the group may petition Student Government for the necessary funds. A petition form is available by e-mailing studgov@cedarcrest.edu or visiting the Student Government website (www.cedarcrest.edu/sga). The form, once completed, is to be submitted to the Treasurer of Student Government, Caitlin Billow, via the Student Government Campus Mailbox O. Petition forms must be submitted at least two weeks before the date of the event to be held in order to ensure that organizations can receive funding before the event. The Finance Committee will review the petition and make a recommendation if there are no concerns. Any concerns about the petition will be addressed to the club's/organization's e-mail account. It will then be brought before the Student Government Senate for approval. A representative of the organization must be present at the Student Government Meeting to answer any questions. If a representative does not attend, the petition will be tabled until the next week. If the petition is

tabled for more than two weeks, it will be considered null and void. The club or organization must fill out the petition form again.

Monthly Reports

Each month, the club Treasurer will receive a computer print-out of the year-to-date activity that has occurred in each of their two accounts through the end of the prior month (see attachment 1). These printouts are sent through inter-campus mail to the Treasurer whose name we receive from the Student Activities Office/Student Government at the beginning of the fall semester. If you change Treasurers or your Treasurer lives off-campus, please inform the Student Government Treasurer, Caitlin Billow as to where mail for your club should be sent.

It is part of the Treasurer's responsibilities to compare the Trial Balance Detail report to their own records to make sure that all transactions were processed accurately and as expected and that the balance on the report agrees with their records. If there are any questions or concerns, the Treasurer should call Ext. 3314 or make an appointment to see Val Kreiser to resolve any issues.

It is important to note that the Trial Balance Detail report will show a credit balance (negative amount) if there is money in the account. Each new deposit will appear as a credit (-) and each expenditure will appear as a debit (+) to the account.

Deposits

Deposits to your account can be made at the Cashier's window on the 2nd floor of the Blaney Hall Administration Building. The window is open between 9:00 AM and 1:00 PM Monday through Friday with extended hours until 4:00PM every other Friday (student paydays). You will need to complete a deposit slip (see attachment 2) to notify us as to which account the funds should be deposited in. You will get a copy of every deposit slip you fill out to keep for your records. Each deposit will appear on your monthly Trial Balance Detail report.

Payment to Vendors

To pay a vendor for goods or services, complete a Payment Order form (see attachment 3), which can be obtained at the Cashier's Window or in the Student Accounts Office. A receipt or invoice needs to be attached to the Payment Order. For agreement of services (if a group or artist is to perform on campus) you need to obtain a tax ID number for each individual or performer that you are requesting payment for. After the Student Accounts Office verifies that you have available funds, you will need to take your payment order to the A/P & Purchasing Department (Admin 204). Checks are issued weekly on Fridays and the form must be submitted by Tuesday at 4:00 PM to be included in that week's check cycle.

Reimbursements for Out of Pocket Expenses

If you have receipts for expenses that you have paid out of your own pocket, you will need to complete a Payment Order form with required signatures (see attachment 4) to be reimbursed.

Attach the receipts and present it at the Cashier's Window. If reimbursement is to be taken from your club's Student Government account, it must be signed by the Student Government Treasurer, Caitlin Billow. This should be completed within 48 hours of submission. You can mail your Payment Orders to Student Government Campus Mailbox O to be received by the Student Government Treasurer, who will sign it for you and bring it to Student Accounts. You will receive an email from the Student Government Treasurer, Caitlin Billow, to confirm that the Payment Order is completed and has been brought to the Cashier's Window. If the Student Government Treasurer has any questions about your receipt she may contact you via email to clarify something.

Cash Advances

If you need a cash advance for purchases for your club, you will need to complete a Payment Order form (see attachment 4). After you have spent the funds, you will need to bring the receipts and any remaining cash back to the Cashier's window in order to complete the transaction.

Receipts should be returned within three days of taking out a cash advance. You need to turn in your receipts for any cash advance before you may take any additional funds.

The maximum amount of cash advance allowed is \$200.00 or less if you have an outstanding Payment Order.

Contract Negotiations/Approvals

IMPERATIVE: ALL contract negotiations for special performance events must be presented to, reviewed, and signed by the proper authorities of the College at least ONE MONTH IN ADVANCE OF THE EVENT. (Allow an additional two weeks for any performance event to be scheduled off-campus). This means that your club or organization and the Student Activities Director must schedule a date for the event that will allow time for the following:

1. Contract paperwork to be forwarded from the performer.
2. Proper signatures and review of the contract language in order of the designated signatories: Director of Student Activities and the Finance Office.
3. Pre-performance deposits as per contract requirements.
4. Payment Orders completed and submitted along with the original contract to the proper signatories (one Payment Order for the deposit and one for the balance of the contract).

After ALL of the above procedural steps are properly completed, the Payment Orders and copies of the contract will be submitted to the A/P & Purchasing Department for payment processing.

For any questions regarding this procedure, contact the Associate Dean of Student Affairs or the Purchasing Department.

Corrections/Transfers

If you find an error and need to change something on one of your computer reports, please be sure to bring it to Val Kreiser's attention immediately so it can be corrected as necessary.

A Payment Order form can also be used to transfer funds between Student Government and personal accounts. A transfer may be necessary if money was accidentally taken from the incorrect account. You need to obtain all necessary signatures (see attachment 5).

Contacts

Caitlin Billow
Student Government Treasurer
studgov@cedarcrest.edu
(ATTN: Caitlin or Treasurer)

Val Kreiser
Student Accounts – Club Accounts
Ext. 3314
Valerie@cedarcrest.edu

Lynda Yohe
Student Accounts – Cashier
lbyohe@cedarcrest.edu