Registered Student Organization Handbook

Name of Organization

______________________________

Restricted Account Number

______________________________

Unrestricted Account Number

______________________________

SGA
Mount Aloysius College
Student Government Association
Contents

Official Recognition as a College Club or Organization .............................................2
Job Description of a SGA Representative .................................................................2
Community Service ...................................................................................................2
Fundraising Guidelines ..............................................................................................3-5
Club Accounts and Expenditures .............................................................................5-6
Controller Office Policies .......................................................................................6-12
Club Trips and Events ..............................................................................................12
Vehicle Use Guidelines ..............................................................................................12-13
Sanctions for Violating Vehicle Usage Guidelines ..................................................14
Travel Reimbursement Guidelines ..........................................................................14-15
Forms for Review

This manual is designed to assist club advisors and officers in better understanding the policies and procedures under which clubs and other student organizations operate. These policies mirror those already in place for institutional departments and offices within the College. Students will be held to the same level of accountability as any employee of the College.
OFFICIAL RECOGNITION AS A COLLEGE CLUB OR ORGANIZATION

In order to be recognized by the College, an organization must have the following requirements:

- an up-to-date constitution and active membership list must be on file with the Office of Student Activities within the first six weeks of school (new clubs must provide these within two weeks from the date of their establishment.)
- an active adviser;
- a representative of the club who regularly attends 75% of the Student Government Association (SGA) meetings;
- complete community service requirements as outlined in this document
- complete budget of club expenses for the current school year

Failure to meet the guidelines associated with club membership will result in the freezing of College-based club funds. *No club will receive funding until a budget and service project information is submitted to the Department of Student Activities.* The Vice President for Student Affairs, the Director of Student Activities, and/or the Student Government Association has the authority to freeze club assets pending an investigation. Final decisions on the reinstatement of club funds will be made by the Vice President for Student Affairs or his/her designee.

*The deadline for submitting all budgets, service projects information, constitutions and active membership list is October 1, 2014.* Any club that does not submit all of the above will not be given authorization for using expenses until they are submitted.

JOB DESCRIPTION OF SGA REPRESENTATIVE

1. Must attend all SGA Meetings as scheduled by the SGA Executive Board.
2. Must serve as a voting member of SGA.
3. Must submit a constitution, advisor, and list of members to the Director of Student Activities within four (4) weeks of the academic year.
4. Must ensure that his/her club or organization meets all requirements to be recognized by SGA.
5. Must meet with the SGA Officers or the Director of Student Activities to discuss any issues pertaining to his/her club or organization.
6. Must report all SGA proceedings to his/her respective club or organization.
7. Must participate in at least two SGA community service projects during the academic year.

COMMUNITY SERVICE

All clubs must do at least one (1) community service project per semester and two (2) per academic year to be eligible for College funding. One of these projects (or a combination of projects) must include 50% + 1 of club members actively participating in at least two hours of direct service. In order for the college to officially recognize a community service project, the club must complete and submit an approval form with the Office of Student Activities and Student Government prior to the service project. After approval, an evaluation form must be completed and submitted to the Office of Student Activities following the completion of the community service activity.
**FUNDRAISING GUIDELINES**

*Mount Aloysius College*

*Fundraising Guidelines for Student Organizations*

All fundraising activities and events must be pre-approved by the Office of Student Affairs. Clubs and organizations planning to engage in fundraising as a part of their programs should contact the Director of Student Activities, at 814-886-6321 for approval in advance of the fundraiser or solicitation.

The following are intended as guidelines in planning your fundraising event or activity, particularly in dealing with questions of tax deductibility for contributors. These and other issues derived from the Internal Revenue Code can be highly technical, so please contact Institutional Advancement (IA) or the Controller’s Office should clarification be needed.

- Clubs and organizations can normally make purchases free of sales tax by working with the Controllers Office and utilizing the tax exempt-status of the College. Contact the Controllers office (following a visit to IA, as noted below, if you will be soliciting businesses) for help in making the purchase.

- Solicitation of businesses requires pre-approval by the Office of Institutional Advancement. This is needed because IA is often involved with solicitations on behalf of the entire College. Generally, approval will be granted to solicit small merchants in Cresson and surrounding communities. Larger businesses such as Sheetz (excluding their MTO program), McDonalds, and the banks generally will not be approved.

- Providing tax deductibility for contributors is not a prerequisite for fundraising. Most donors, where the amount is small (under $10 or $15) almost never care about deducting the contribution.

- Tax deductions can only be taken where a donation has been made to a tax-exempt organization (technically a 501(c) 3 corporation). Mount Aloysius College is a 501(c) 3 organization; clubs and most student organizations have agency accounts with the College. This means that as long as the funds are processed through the Controller’s Office and the correct documentation is retained, the donor should be able to take a deduction for the donations.

- The IRS requires an acknowledgement letter from the tax-exempt organization for contributions of $75 or more in cash and in-kind (things other than cash), or $250 for cash-only donations. These letters are issued by IA but will only be done where the average individual contribution is expected to be $75 or more.

- The contributor can evidence his/her donation in smaller amounts by retaining ticket stubs, receipts, programs or other materials.
• Tax deductions can only be taken when the monetary donation exceeds the value of goods or services being provided to the donor, and then only for that difference.

• The activities may take place off-campus (if pre-approved) without jeopardizing the tax issues herein discussed.

Discussion

Simply put, most fundraising activities by student organizations and clubs are not large enough on a donor-by-donor basis to worry about tax deductibility for donors. Where the club is selling baked goods or hoagies, only the amount of the contribution over the value of the item is deductible (this will be pretty small in most cases). At the same time, most contributors really do not care about the deductibility of small donations.

Contact Student Affairs to have your activity approved, IA if businesses will be called upon, and with the Controller’s Office if you need to make purchases exempt from sales tax, in that order.

The Office of Institutional Advancement is always happy to provide counsel on fundraising to student organizations. Mr. Michael Greer can be reached at 886-6425 for advice or clarification.

ATHLETIC CAMPS/STUDENT CLUBS

Fundraising activities are an integral component of Student Life and as such encompass a wide array of activities ranging from charitable projects to raising funds on campus to defray costs of a limited number of special College approved projects. Under no circumstances may fund-raising activities be used for any direct or indirect contributions to a political campaign. Given the wide range of activities, this policy is designed to provide guidelines which will assist students and their advisors in planning and carrying out fundraising activities.

APPROVAL

All fundraising activities require pre-approval; for athletic camps this approval is to be given by coaches and the Director of Athletics and for student clubs this approval is to be given by advisors and the Director of Student Activities. For fund-raising activities dedicated to facilities enhancement, pre-approval must also be given by the Senior Vice President for Administrative Services.

FINANCIAL GUIDELINES

Fundraising proceeds are to be deposited in the Controller’s office on a daily basis. Under no circumstances are proceeds to be deposited in the personal checking accounts of any club member/advisor nor should personal monies be used to directly pay fundraising vendors. All monies received and expended must flow through the Controller’s office on a timely basis. Refunds for personal check usage will not be made.
Unrestricted Student Club accounts are considered to be agency accounts, and as such must have an available cash balance prior to the expenditure of funds. The club agency accounts are self-supporting and are not part of the College Budget process.

All Athletic Camp/Clinic activities will be considered College sponsored, and therefore are to be included in the College budget process. Camp revenues and related expenses will be assigned general ledger accounts; typical camp expenses are personnel, supplies, insurance, facilities fees, etc. Any net revenue will be split 65/35 between the College’s Operating Fund and a sponsoring athletic club to be used by the club for approved athletic expenditures which are not budget supported, i.e. tournaments, training trips, etc.

**CLUB ACCOUNTS AND EXPENDITURES**

**COLLEGE BASED FUNDING**

Only officially recognized student organizations are eligible to receive funding from the college. The funds provided by the College should be used to positively promote the educational mission of your student organization and the college. Questions regarding the expenditure of funds can be referred to the Office of Student Activities.

**UNRESTRICTED vs. RESTRICTED FUNDS**

*Unrestricted funds* are funds that have been gathered through fundraisers and/or donations to the club/organization. Clubs and organizations are required to deposit these monies in an account set up at the Controller’s Office. Same day fund processing is no longer an option. The Controller’s Office will make every attempt to process the payment requested as soon as possible but same day processing is not guaranteed.

These funds can be expended for most any purpose as long as the club membership has authorized the expenditure and the advisor has approved it. **Under no circumstances can unrestricted funds be used to purchase alcoholic beverages.**

*Copies of monthly statements should be given to the Office of Student Affairs on a monthly basis. Please remember that fundraisers need to be approved by the Director of Student Activities.*

The Office of Student Affairs holds a small games of chance license for organizations interested in conducting raffles or other games of chance (i.e. Bingo, Casino Nights, basket raffles, etc). Again, the Director of Student Activities needs to approve all gaming requests.

All fundraising monies should be submitted to the Controller’s office as received by your customer(s). Please submit all checks and cash. **Do not submit one check to cover the amount of all donations received.**

*Restricted funds* are funds that have been given to a student organization by the College. These funds are designed to assist the organization in promoting a sense of campus community and further the mission of the student organization and the College.
Specific restrictions are placed on the use of these funds. Clubs and organizations are required to follow the same purchasing procedures as college offices and departments. **Restricted funds CANNOT be used to:**

<table>
<thead>
<tr>
<th>Restricted Funds CANNOT Be Used To</th>
</tr>
</thead>
<tbody>
<tr>
<td>Donate to charities or other nonprofit causes</td>
</tr>
<tr>
<td>Purchase alcoholic beverages</td>
</tr>
<tr>
<td>Discriminate against other individuals or groups on the basis of age, ancestry, disability, national origin, race, religious creed, gender, or veteran status</td>
</tr>
<tr>
<td>Payment for student memberships in other organizations (unless prior approval has been granted by the Vice President of Student Affairs or the Director of Student Activities)</td>
</tr>
<tr>
<td>Lobby</td>
</tr>
<tr>
<td>Purchase pins or commencement regalia</td>
</tr>
</tbody>
</table>

**Restricted funds CAN be used for the following purposes:**

<table>
<thead>
<tr>
<th>Promote the student organization</th>
<th>Send out mailings</th>
</tr>
</thead>
<tbody>
<tr>
<td>Make copies and purchase supplies for the student organization at the College Support Center</td>
<td>Purchase equipment (need to approved in advance by the Vice President for Student Affairs)</td>
</tr>
<tr>
<td>Bring in speakers</td>
<td>Attend meetings/conferences</td>
</tr>
<tr>
<td>Purchase food</td>
<td>Lease a college-owned vehicle**</td>
</tr>
</tbody>
</table>

**CONTROLLER OFFICE POLICIES**

**PURCHASING PROCEDURES**

In maintaining good business practice, the Controller’s Office wishes to remind all departments of the College’s purchasing procedures.

**OFFICE SUPPLIES/FURNITURE/EQUIPMENT**

All program supplies, office supplies, furniture, and equipment are to be ordered through the Purchasing Agent at the Support Center. Please use the Support Center Ordering Form on the Intranet under Documents, Forms & Policies; go to College Forms; then Support Center Ordering. You will need to provide all information pertaining to specific items requested; along with a contact name and number in order to reach you. The Purchasing Agent will verify the product(s) and pricing. A Purchase Requisition should be completed, signed by a club officer and forwarded to the Advisor, Director of Student Activities and the Vice President of Student Affairs for signature. The Purchase Requisition is then returned to the Purchasing Agent. The Purchase Requisition will then be forwarded to the Senior Vice President for Administrative Services for approval and then to the Controller’s Office for generation of a Purchase Order. The Controller’s Office will return the completed Purchase Order to the Support Center who will place the order. Once the Order has been received, you will be contacted to pick up your order at the Support Center.
ADVERTISING/PRINTING

All requests (with required departmental approval) for advertising and printing must be submitted to Communications Department for approval. Printing includes any item, even clothing, with the College’s logo or name. Communications Department will forward the requisition(s) to the Controller’s Office for processing of a purchase order.

All clothing items must be purchased through the bookstore.

COMPUTER RELATED

Purchase requisitions (with required departmental approval) for all computer-related software and equipment must be submitted to Information Technology Services. Information Technology Services will verify the product(s) and pricing. The approval of the Director of Information Technology Services is required. Then the Assistant to the President for Administrative Services must approve the purchase requisition. After this approval, the requisition should be forwarded to the Controller’s Office for processing of a purchase order.

ITEMS COSTING $1,000 OR MORE

Three bids must accompany a purchase requisition whenever an item’s cost is $1,000 or more. If it is impossible to obtain 3 bids, then the reason should be noted on the purchase requisition. For example, the vendor may be a sole-provider of the item to be purchased, and therefore, it is not feasible to get other bids.

CHECK REQUESTS

Check requests are normally completed for products for which advance payments are required, such as subscriptions. Purchase requisitions are to be completed for all other requests being made.

RECEIPTS

For internal and external audit purposes, receipts for any purchases, including meals, must be original and detailed, showing exactly what was purchased. MasterCard receipts showing only totals without the supporting detail will not be accepted.

The College does not reimburse for:
- Alcoholic Beverages
- Personal Phone Calls
- Unrelated Entertainment
- Any tips other than a 20% gratuity for meals (Maid Service, Bell Hop, etc. are not reimbursable)

SEVEN DAY RULE FOR RECEIPT OF INVOICES:

When invoices are sent directly to a department instead of to the Controller’s Office, the invoice along with the blue “Office Copy” of the purchase order (which indicates receipt of merchandise and the approval to pay) should be submitted to the Controller’s Office.
within seven days of receiving the invoice so that payment may be processed in a timely manner within the terms stated on the invoice. If no purchase order exists, then a check request with appropriate approvals should be submitted along with the invoice to the Controller’s Office within seven days of receipt of the invoice, so that payment may be processed.

PURCHASE ORDER GUIDELINES

The Purchase Order system has been established in accordance with accepted accounting principles and is to be used when purchasing goods or services with College funds. Because of the following inherent internal controls, it is the recommended method for initiating disbursements.

- Purchase orders, purchase requisitions and invoices are matched to ensure that the College is being invoiced correctly and that the invoice is paid only once.

- Prior to a purchase order being issued, the department seeking to obtain approval to make a purchase must submit a purchase requisition which contains all required signatures of approval to the Controller’s Office. This is absolutely necessary to obtain approval of the Controller and provide written documentation that a financial commitment will be incurred by the College.

- If costs exceed $1,000 competitive bids must be solicited from three vendors and attached to the requisition.

- The following information is to be clearly indicated on a purchase requisition:
  
  - Vendor name and address
  - Date
  - Quantity
  - Description
  - Price
  - Account to be charged (must be under the direction of the individual approving the expenditures).

- Good business practice demands that cost for merchandise or services are quoted and clearly understood by both parties at the time of purchase. If estimates only are available, indicate a NOT-TO-EXCEED value.

- All requisitions must have two signatures.

- The “requisitioned” must obtain written approval from the following individuals before processing by the Controller’s Office:

  WHO
  Club Officer
  Club Advisor
  And
If using restricted funds:
Director of Student Activities
Vice President for Student Affairs

• The Controller’s Office will issue a purchase order and include purchase information exactly as indicated on the requisition. It is a written “promise to pay” by the College. If a verbal commitment has been made and the purchase order is a confirming order, this must be clearly indicated on the requisition and the purchase order to avoid double shipments.

• All invoices are to be delivered or mailed directly to the Controller’s Office. When invoices are sent to other departments, payment cannot be expedited, invoices are lost, discounts for early payments are lost, interest accrues on the unpaid balances, and the credit history of the College may be adversely affected.

• Submitting the signed invoice to the Controller’s Office indicates that the merchandise has been delivered in good order or services have been rendered and deemed satisfactory. The requisitioned must endorse the invoice and submit it to the Controller’s Office. Upon receipt of the signed copy, the invoice will be prepared for payment.

• Payment for goods or services will not be made prior to delivery unless specifically required by written contract.

CHECK REQUEST GUIDELINES

In order for the Controller’s Office to issue a check for payment a Check Request form must be completed.

Check Request forms are to be used only when use of the Purchase Requisition system is inappropriate.

Payment will not be made without supporting documentation.

Five working days are required for a check to be issued after receipt of the properly completed Check Request form by the Controller’s Office.

The Check Request form must be completed in entirety, including the appropriate signatures.

Checks may either be mailed to the payee or picked up in the Controller’s Office. Those persons requesting to pick up checks will be notified by e-mail that the check(s) is available.

When copies of supporting documents are to be mailed with the check, these copies should be provided to the Controller’s Office along with the originals.

Supporting documents must be original, and must confirm dollar amounts.
PROCEDURES FOR PROCESSING CASH

PURPOSE

To safeguard cash and insure that all revenues, including cash, checks, credit card transactions, etc, are properly accounted for and deposited promptly.

RECORDING TRANSACTIONS

All cash or revenue received by offices throughout the college must be properly documented by the employee initially accepting payment. The cash or revenue is then submitted to the Controller’s Office along with a Transaction Record of Cash and Revenue form (TROC). The following information must be provided on the TROC Form: date received, amount received, description of revenue, account number, the form of payment (cash, check, credit card, etc), the identity of the college department accepting the payment, and the employee who accepted the payment.

REPORTING & DEPOSITING CASH RECEIVED

All cash received by a department within the College must be hand-delivered to the Controller’s Office as quickly as possible. A TROC form is to be prepared and delivered, along with the cash and other supporting documents to the Controller’s Office. Under no circumstances is cash revenue to be sent through interoffice mail or delivered by students.

All cash revenue must be deposited daily. Revenue should not be held in offices over weekends or holidays.

CHECKS RECEIVED

All checks and money orders received by the college must be made payable to MOUNT ALOYSIUS COLLEGE and not to the department initiating the transaction. All checks must be endorsed immediately upon receipt to further limit the check’s negotiability. The endorsement can be handwritten and should read: FOR DEPOSIT ONLY - MOUNT ALOYSIUS COLLEGE.

CLUB TRIPS AND EVENTS

CLUB TRIPS

Club trips for service projects, workshops, and conferences must be approved by the club advisor and the Director of Student Activities prior to the event. If approved, the club must complete and submit the following forms to the Director of Student Activities and the Vice President for Student Affairs:
• Trip Information (must be submitted at least one week prior)
• Overnight Parking Request form (if trip requires members to park a vehicle on campus overnight)
• Vehicle Occupancy Roster (trip roster with emergency numbers)
• Travel Expense Summary Report (if reimbursement is needed)

**CLUB EVENTS**

If the club wishes to conduct an event (community service project, conference, workshop, etc.) on campus, the club must get approval with the Director of Student Activities.

If approved, the club must submit an Application for Use of Facilities Request. Submitting this form does not guarantee the club space for their event. Events held on campus are planned months in advance; therefore, it is advised that the club make arrangements as soon as possible.

If the club wishes to utilize food services, they must submit a Request for Food Services form to Metz, Inc.

**TRAVEL REIMBURSEMENT GUIDELINES**

Students are permitted, with club approval and the approval of the Vice President for Student Affairs or his/her designee, to expend club funds for travel purposes. The Travel Expense Report Form is used to itemize cash payments made for official College travel expenses whether a travel advance was issued or not.

• In order to receive a reimbursement, all original receipts must be attached to the Travel Expense Report. Reimbursements will not be made unless original receipts are attached.
• A completed and signed Travel Expense Report is due in the Controller’s Office five days after the completion of travel.
• Amounts must not exceed the college Travel Expenditure Limits and have received prior approval from the advisor and the Vice President for Student Affairs or his/her designee:

The travel allowances are as follows:

<table>
<thead>
<tr>
<th>Area</th>
<th>Lodging</th>
<th>Meals per day</th>
<th>Tips for meals, hotels, taxi, etc.</th>
</tr>
</thead>
<tbody>
<tr>
<td>High Cost Area (population 200,000+)</td>
<td>$189 per day</td>
<td>$64</td>
<td>Up to 20%</td>
</tr>
<tr>
<td>Low Cost Area (population 200,000-)</td>
<td>$90 per day</td>
<td>$39</td>
<td></td>
</tr>
</tbody>
</table>
Internet access charges by hotels will be reimbursed on a limited basis when there is a documented need to attend to matters that cannot wait until the return to Campus.

Mileage per mile  $ .40

Not reimbursable  Alcoholic beverages; Personal Phone Calls; Unrelated Entertainment