Financial Management for Student Organizations
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Resources can be found on the Office of Campus Activities website at [http://www.bgsu.edu/getinvolved](http://www.bgsu.edu/getinvolved)
QUALIFICATIONS FOR THE TREASURER POSITION

For an organization member to be treasurer, that person should meet the following minimum qualifications:

- Have an academic and co-curricular schedule that will not interfere with his/her duties as treasurer.
- Have some familiarity with accounting procedures or be willing to study and learn.
- Be conscientious, prompt, efficient, and pay careful attention to details.
- Be willing to work closely with and accept suggestions from the organization’s advisor and the rest of the organization.
- Have a minimum 2.25 cumulative GPA or the GPA required by the organization’s local or national constitution, whichever is higher.
- Be in good conduct standing with Bowling Green State University.
- Be a full-time BGSU student.

OFFICE OF CAMPUS ACTIVITIES

The Office of Campus Activities provides opportunities for students, their parents, and families to become involved in and connected to Bowling Green State University. From admission through graduation, the office is a source of meaningful co-curricular experiences. Through programs and services the college experience is enriched, the University’s Core Values are promoted, personal growth and development are facilitated, and the educational mission of the University is supported.

As a treasurer, The Office of Campus Activities is your principal resource for assistance with managing the finances of your student organization. OCA provides treasurer training throughout the academic year, ongoing support through your financial consultant, a website with resources (www.bgsu.edu/getinvolved/), OrgSync and this manual. Reading this manual will help to give you a more complete understanding of the role OCA will play in helping your organization to be successful.

Please contact us with any questions you may have throughout your term as treasurer.

401 Bowen-Thompson Student Union
419-372-2343
www.bgsu.edu/getinvolved/
OrgSync
The Office of Campus Activities uses OrgSync to provide organizations with the tools to transform the way they operate, including:

- manage organization records
- store and share important documents
- communicate with members
- plan and publicize events
- track meeting attendance
- create an organization website
- significantly reduce paperwork.
- track and manage organization funds

Funds for the Organization
Organizations at BGSU have two types of funds. Funds that organizations raise through dues and by other fund-raising activities are considered Revenue Funds. Funds that are requested through the annual budget allocation, spot funding, or Coca-Cola funding are considered SBC—Student Budget Committee Funds.

SBC—Student Budget Committee Funds
Student Budget Committee funding can be requested during annual funding held in February. There are also opportunities to request Spot funding and Coca-Cola funding. The organization is expected to be good stewards of SBC funds and use funding in accordance with the budget approved by the Student Budget Committee during the funding process. In addition, at the end of every fiscal year the SBC portion of every student organization account will be emptied and returned to SBC for reallocation.

All funds allocated to the organization from University-controlled sources must be maintained in a University account and spent in accordance with all University policies and procedures.

Revenue Funds
The Revenue Fund is a rolling balance of funds attached to a particular organization. Revenue Funds carry a running balance and are not constrained to budget periods. These funds carry over from year to year if unspent and are meant to be used at the discretion of your organization and are not subject to SBC restrictions. Organization members can request to add and remove money via Deposit and Withdrawal Requests.

Understand the current financial situation of your organization.
How much money does the organization have?
What events are currently planned for the organization?
Does the organization have the funds to support these events?
Does the organization have a budget?
What fundraising does the organization have planned?
Did the organization receive SBC—Student Budget Committee funding?
Knowing the organization’s current financial situation will be vital to the success of the organization this year.

Treasurer Transition Checklist

Have a transition meeting with the previous treasurer
The past treasurer is the best person to help you understand the expectations your organization and the University have for you as a treasurer. They can also give you first hand advice for meeting these expectations.

Ask Questions!
The worst thing you can do is think that a problem will fix itself. If there is something you don’t understand or doesn’t seem quite right – act immediately. Contact your advisor or the Office of Campus Activities.

Attend Treasurer Training
Student organizations interested in requesting university funding or accessing funds in a University account are **required to have their treasurer attend a treasurer’s training session.** All treasurers are encouraged to attend.

Meet with your advisor.
They will be your main resource for any financial policies your organization may have above and beyond those required by the University. For more information about advisors see the section, “Role of the Advisor.”

Expectations for the Organization

Know the Organization Financial Status
All student organization budgets and spending history are available to the treasurer online in OrgSync; therefore they have access to their account information whenever needed.

Treasurer Training
Student organizations interested in requesting university funding or accessing funds in a University account are **required to have their treasurer attend a treasurer’s training session.**

Debts
Organizations must pay all debts incurred in the name of the organization within thirty days. Organizations whose bills are more than sixty days past due may jeopardize their registered status with the University
Financial Reviews

The Office of Campus Activities may, at any time, conduct a financial review of any registered student organization for the purpose of upholding the Student Budget Committee policies, University rules and regulations and local, state and federal laws. If your organization is found in violation of any of these regulations, potential consequences may include but are not limited to: a probation period, freezing of funds, loss of university-provided funds, suspension of recognition and/or revocation of recognized organization status.

Account Sweeps

At the end of every fiscal year all student organization accounts will be emptied of all money left over from SBC funding. Final dates for submitting payment requests which is prior to the end of the fiscal year. Funds raised by the organization, known as Revenue Funds (dues, fundraising etc.), will remain in the account.

The Office of Campus Activities understands that this process may be confusing; please contact our office or your financial consultant with any questions.

FINANCIAL MANAGEMENT AND ACCOUNTABILITY

Treasurer Training

Student organizations interested in requesting university funding or accessing funds in a University account are required to have their treasurer attend annually a treasurer’s training session. The treasurer will understand and comply with University policies related to initiating contracts. Organizations may also complete an alternative plan approved by the Coordinator of Student Organization Programs prior to submitting a request for funding and/or accessing University funds.

University Accounts

All funds allocated to the organization from University-controlled sources must be maintained in a University account and spent in accordance with all University policies and procedures. If a student organization receives University funding, they are not permitted to have a non-University account.

Record Keeping

Organizations are responsible for records of how their funds are generated and disbursed. Campus Activities uses OrgSync to records organization budgets, deposits, and payments generated by the organization. Organizations are responsible for creating requests and uploading documentation for all requests and deposits. Organizations are to keep receipts for moneys collected.

Financial Reviews

The Office of Campus Activities may conduct a financial review of any registered student organization for the purpose of upholding the Student Budget Committee policies, University rules and regulations and local, state and federal laws.

Informing Your Organization

Organization members have the right to know how their organization’s money is spent. The sources and amounts of organization revenues and the objectives and amounts of organization expenditures shall
also be public knowledge. Monthly financial reports and an annual financial report/audit shall be provided to the members and the advisor by the treasurer of the organization.

Debts
Organizations must pay all debts incurred in the name of the organization within thirty days.

Contract Negotiation
Student organizations can seek advisory support about contract negotiation from the Office of Campus Activities. However, the student organization is solely responsible for any contracts entered into by the organization or any debts incurred by the organization.

Partnerships and Co-Sponsorships
Student organizations are encouraged to work collaboratively and form partnerships with other student organizations and University departments. Student organizations may intentionally seek co-sponsorships from other organizations and/or departments; however, blanket solicitation is not permitted. Blanket solicitation includes sending out generic co-sponsorship letters to departments and organizations. Co-sponsorships are permitted when the student organization and/or department being asked for co-sponsorship has (a) a significant role in the planning of the event; (b) the program is identified as an annual department or organization goal or strategy, or (c) the mission complements the mission of the organization.

UNDERSTANDING YOUR ACCOUNT

Every student organization with funding has access to their SBC budget and all account activity during the current fiscal year by logging into OrgSync. Sign in with your BGSU email and password. It is important that you take the time to review your account regularly to ensure that you are aware of all transactions that have been charged to your account.

SBC Funds
These are listed individually under the name of the event that you requested. The amount requested, approved by the SBC, and already spent are listed for each event. The total amount of SBC funding given to the organization can be seen at the bottom of the budget under funding sources.

Revenue Funds
These have a rolling balance of funds attached to a particular organization. Revenue Funds carry a running balance and are not constrained to budget periods.

Status of Request
Partial
The request has not been submitted yet. It may be waiting for your completion or additional information.

Pending
The Office of Campus Activities has received the request and is awaiting approval from your advisor or one of the office staff.
Deferred
The Office of Campus Activities is waiting for additional information regarding the request before beginning/completing the approval process.

Approved
The Office of Campus Activities has approved the payment request and is processing the request.

Complete
The request is completed. At this point payment has been made, a check has been sent, or a deposit has been verified.

ROLE OF THE ADVISOR

Every student organization is required to have a staff or faculty advisor. This advisor should play a significant role in your organization and in your position as treasurer. On a large scale, the advisor should have a basic understanding of everything going on within the organization at a given time. It is their job to oversee your organization’s operations and to be available to answer any questions you might have. More specific to your position as treasurer, your advisor must approve organization expenditures and should meet with you on a regular basis to ensure that the organization’s finances are secure. Your advisor is a great resource - use them!

The requirements of an advisor as listed in the Undergraduate Student Handbook are as follows:
All student organizations are required to have an advisor who is a full-time staff or faculty member at BGSU.
Within the context of the broader mission and policies of the University, advisors shall share insights and directions that allow student organizations to further their objectives and enhance the meaningfulness of organization membership.
Specific responsibilities of the advisor shall be to: regularly attend general and executive board meetings; provide guidance to the officers; receive all financial statements and oversee all financial transactions of the organization; ensure that officers meet the minimum requirements for holding office as established by the University and the organization’s constitution and by-laws; provide consultation concerning membership selection procedures, and responsibilities; review and sign the organizations registration packet.
When a payment request submitted by your organization is larger than $50 an email will be sent to your advisor for approval. They need to follow the link provided, review the payment request information, and submit their approval.

TAX EXEMPT STATUS
The University, and therefore money spent from all University accounts, is exempt from all Ohio sales taxes and many federal taxes. The Business Office will furnish tax exemption certificates to all vendors who request them. Please provide the vendor’s name, address, and if possible, a contact person. If a purchase order is used, the tax-exempt statement and the federal tax ID number are printed at the bottom of the order. The tax exemption certificate is also available on the OCA website (www.bgsu.edu/getinvolved).

NOTE: The University will not reimburse your organization or any of its members for taxes paid when purchasing goods. Therefore, you should always use the tax exemption certificate.

For specific instructions about requesting tax exemptions (see “Claiming Tax Exemptions”.)
ROLES OF THE TREASURER

The treasurer of any organization plays one of the most vital roles in ensuring that the organization can operate successfully. Careful monitoring of budgets, income and expenses will prevent the organization from facing penalties for late payments, from overdrawing accounts and may also lead to increased University funding in future years. Therefore, it is important that you, as a treasurer, take your responsibility seriously. The responsibilities of the treasurer include:

- Budgeting
- Keeping the Organization Informed
- Meeting with your Financial Consultant
- Transition to the next Treasurer

Detailed descriptions of these responsibilities can be found below. Please read them carefully so that you are aware of what is expected of you.

BUDGETING

A budget is a plan for how money will be used. Just as you wouldn’t take a trip without planning a route and making sure you had enough money for the journey – you should not embark on the year without making a plan for how your organization will generate and spend its funds. Budgeting is the basis for all of your duties as treasurer. You should monitor your budget in OrgSync to ensure you are operating within the budget; you can share the budget with your organization to keep them informed of financial planning and decisions; a good budget can be a helpful starting place when training a new treasurer. However, budgeting can be an intimidating process especially for someone who has never done it before. This section is meant to be a starting place for your budgeting process. If you need further assistance please contact your organization’s advisor or your financial consultant in the Office of Campus Activities.

A Budget is…

- An organizational tool to help you plan for the financial success of your organization
- A plan of the revenues you expect to bring in
- A plan of the expenses you expect to have
- Made for a specific time period: usually a semester, academic year or calendar year
- Not written in stone and should be updated to reflect new circumstances throughout the budgeting period.

A Well-Planned Budget Can…

- Aid in decision making
- Provide a historical reference to be used for future planning
Compel members of your organization to use funds efficiently
Positively influence SBC funding decisions
Ensure that you will be able to use all SBC funding allocated to you (see “Account Sweeps”)

Basic Components of a Budget

A specified time period to which the budget applies (usually a semester, academic year or calendar year)
An estimated detailed breakdown of expected fundraising
An estimated detailed breakdown of SBC funds received
An estimated detailed breakdown of expenses expected to be incurred and what type of funding (fundraising or SBC) will be used to pay them.

Creating a Budget

Plan Ahead
Begin preparations significantly in advance of the close of the current semester/year

Look at the Past

- Review past budgets and financial statements of the organization
- Determine available funds (i.e. carry over balance from previous year)

Anticipate the Future

- Estimate expected income from University sources (such as SBC Spot and Annual funding) and when it is expected to be available
- Prepare an outline of your organization’s planned activities for the upcoming semester/year
- Do careful studies of the costs related to planned activities
  - Identify general organization expenses (advertising, rentals, printing, supplies, etc.).

Involve your organization

- Involve your organization as much as possible. Ask officers to submit budget proposals for the needs of their position
- As a group, rank activities by their relative importance; decide which activities are the wisest expenditures of funds
- Negotiate as necessary. Eliminate unessential expenditures or limit certain expenditures
  - Vote to approve the budget once it is finalized

Decide

- Decide which activities will be held
- Determine the amount of funding that will be needed to hold each activity
  - Determine the types of funding that will be used for each activity (i.e. fundraising, SBC, Coke funding, Coke product)
Organize

- Review all the information you have gathered and assemble it into a final budget; the budget must be flexible to anticipate conditions that might have been overlooked during the planning process.
- Make sure the budget makes a distinction between fundraising and SBC funds.
  Make sure the budget uses specific line items (sub-categories) as opposed to just general categories.

Sample Budget

This budget is an example of what a well thought out budget should look like. Please notice that funds expected to be received and spent from organization and University sources are kept separate. It will be imperative that you keep these funding sources separated. (See “Organization/SBC Funds”)

<table>
<thead>
<tr>
<th>Date</th>
<th>Activity</th>
<th>Budget</th>
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<tbody>
<tr>
<td></td>
<td></td>
<td>Revenue Funds</td>
</tr>
<tr>
<td></td>
<td>Remaining Balance:</td>
<td>$462.87</td>
</tr>
<tr>
<td>7/1/2011</td>
<td>Starting Balance</td>
<td>+$362.87</td>
</tr>
<tr>
<td>7/1/2011</td>
<td>SBC Allocation</td>
<td></td>
</tr>
<tr>
<td>8/23/2011</td>
<td>Fall Retreat</td>
<td></td>
</tr>
<tr>
<td></td>
<td>Copies</td>
<td>-$150.00</td>
</tr>
<tr>
<td></td>
<td>Supplies</td>
<td>-$50.00</td>
</tr>
<tr>
<td></td>
<td>Pizza</td>
<td>-$300.00</td>
</tr>
<tr>
<td>9/8/2011</td>
<td>Campus Fest</td>
<td>-$50.00</td>
</tr>
<tr>
<td></td>
<td>Thanksgiving Fundraiser</td>
<td></td>
</tr>
<tr>
<td>12/12/2011</td>
<td>Banquet</td>
<td></td>
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<tr>
<td></td>
<td>Entertainment &amp; meals</td>
<td>-$250.00</td>
</tr>
<tr>
<td></td>
<td>Printing</td>
<td></td>
</tr>
<tr>
<td></td>
<td>Awards</td>
<td>-$400.00</td>
</tr>
<tr>
<td>2/20/2012</td>
<td>President’s Day Fundraiser</td>
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You should always…

Make deposits ASAP
Deposit all cash, checks and money orders in the organization’s account as soon as possible, but within 24 hours (see Depositing Money to a University Account).

Duplicate receipts
Make copies of receipts for expenditures and deposits.
Save receipts
   Receipt copies should be kept after payment is submitted

Pay by check
   Pay all bills and reimbursements by check through the organization’s University account

Reconcile your account
   Reconciling your account monthly makes sure that you have accounted for all money that has come into and left your account and allows you to make sure that no unauthorized transactions have taken place. OrgSync budget system allows organizations a quick and easy look at their finances.

Spending outside the budget
   Despite the best planning, occasionally actual expenses exceed what was budgeted. If that happens, review your budget with your advisor, president and financial consultant to develop a way to either cut other expenses or generate more funds and bring the budget back into balance.

KEEPING YOUR ORGANIZATION INFORMED

   Keeping your organization informed of its financial situation may seem like common sense but it is very easy for a treasurer to get so involved in their own position that they forget to let everyone else know what is going on. Here are some tips for communicating the complexities of your position to the rest of your organization.

Create officer budgets
   Depending on the size of your organization, it might be helpful to create individual budgets for certain officers at the beginning of the semester or year. These could range from granting each officer a certain amount of money to outlining specific line items they can spend money on. If you choose to do this, make sure to ask for their input when you are creating the budget and keep track of the individual budgets throughout the semester/year.

Give a monthly financial summary
   Once a month, give your organization a brief rundown of your financial status. A quick announcement in an email or at a meeting should be enough to provide a rundown of any problems or successes that occurred in the past month and events coming up in the near future.

Get others involved
   Your job as a treasurer can be very time consuming, especially if you are responsible for a large organization. Depending on your needs it might be helpful to delegate other members to help you with tasks such as membership dues, specific events (i.e. put one person in charge of your spring banquet finances) or compiling estimates while budgeting.

Meet with your advisor
   Regular meetings with your advisor will give both of you a better understanding of the current status of your organization and keep you on top of any problems that may arise.
MEETING WITH YOUR FINANCIAL CONSULTANT

All student organizations that receive SBC funding will be assigned a Financial Consultant in the Office of Campus Activities at the beginning of fall semester. Financial consultants are graduate students from the Masters of Accountancy program. As a treasurer you are required to meet with your financial consultant as outlined below:

<table>
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<th>Amount Awarded by SBC via Annual Funding Process</th>
<th>Frequency of Financial Consultation Meetings</th>
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<tr>
<td>$1,000 and under</td>
<td>Once per semester</td>
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<tr>
<td>$1,001 to $4,999</td>
<td>Every other month (September – April)</td>
</tr>
<tr>
<td>$5,000 and above</td>
<td>Once per month (September – April)</td>
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Any organization that fails to adhere to the consultation schedule will have funds frozen immediately until the meeting occurs.

Your organization will benefit from these consultations because they will give you an opportunity to reconcile your University account, ask questions and find out about alternative funding options. It is also beneficial to ensure that funding provided by SBC and other University sources is being used appropriately.

At every meeting your financial consultant will complete an evaluation of your work as a treasurer outlined below under Financial Consultation Criteria. Evaluation materials will be shared with the President, Treasurer, and Advisor of the organization for reflective and educational purposes.

Financial Consultation Evaluation

Please review the financial consultation evaluation criteria listed below. These are the exact criteria that your financial consultant will use to measure your performance at your financial consultations.

Financial Consultation Criteria

The treasurer understands the budget
The organization is operating within the budget
The treasurer has created and updated their own annualized budget/transaction log
Copies of receipts are kept
Past transactions are handled appropriately
The treasurer is prepared for upcoming transactions
The treasurer informs the organization of its financial situation
The organization leadership meets regularly
The organization has raised their own funds
The organization has plans in place for future fundraising
TRANSITION TO THE NEXT TREASURER

At the end of your term, you should take the time to train the incoming treasurer with the policies and procedures that must be followed and to acquaint that person with the current standing of the organization's finances in your University account. Some key features of a successful transition program include:

Shadow Period

Establish a shadow period for the new treasurer so they may observe and gain an understanding of the responsibilities involved with the position.

Meet with your Financial Consultant

The current and incoming treasurer should meet together with your financial consultant in the Office of Campus Activities.

Meet with your Advisor

The current and incoming treasurer should meet with your faculty/staff advisor to review the most recent financial statements and discuss overall finances of the organization.

Highlight Important Dates

Include SBC funding due dates and when outstanding bills are due. Do not leave any surprises for the new treasurer.

Discuss Challenges

Discuss the issues that you faced and offer advice on how those challenges might be addressed in the future.

Update your OrgSync settings with the new officers

New officers should be listed in your settings in OrgSync.

*The minimum expectations of a transition program should be outlined in the organization's by-laws.

END OF ACADEMIC YEAR/SUMMER RESPONSIBILITIES

Plan ahead

If your organization requires the membership to approve all expenditures, have all purchases approved before or during the final meeting.

Make arrangements for summer bill payments

Purchases charged for end of the year banquets and events come due the end of May/early June when most students have left campus. It is imperative that requests have been submitted in OrgSync for the payment of those invoices.

Remember, organizations whose bills are more than sixty days past due can lose their registered status with the University.
FUNDRAISING POLICIES

Campus regulations will permit fund raising by registered student organizations. Registered student organizations may use University facilities without charge to host non-commercial events which raise funds for educational or public service purposes. All events must be approved by the Dean of Students or designee.

Funds raised from the general University population shall be for the non-profit use of the sponsoring individual or organization.

Student organizations shall use OrgSync and work with the Office of Campus Activities to keep accurate records of funds raised and spent, available upon request for inspection or audit. If an audit is required, it may be ordered at the organization's expense.

Subject to special regulations concerning time, place and manner of public expression, a registered student organization may in outdoor discussion areas and at meetings: sell materials related to the purpose of the organization, collect dues, initiation fees, donations and admissions charges for events. In addition, registered student organizations may solicit funds in announcements, posters and handbills.

Registered student organizations may conduct raffles in accordance with the laws of the State of Ohio. 50/50 raffles or those with direct cash payout are prohibited for student organizations on campus.

Registered student organizations may not offer a direct cash or cash-equivalent prizes or payout, including instances of “split-the-pot” and preloaded MasterCard/Visa gift cards.

Registered student organizations are not permitted to coordinate or support the sale or processing of applications for credit cards on campus.

Student organizations must utilize a contract or vendor agreement for outside vendors and receive a percentage of sales or commission or a combination of both. The student organization must consult the Office of Campus Activities staff to prepare a vendor contract or vendor agreement and provide a copy of the contract to the Bowen-Thompson Student Union staff when reserving space for the vendor.

DEPOSITING MONEY TO A UNIVERSITY ACCOUNT

It is recommended, though not required, that the treasurer make all deposits for the organization. The following are the steps for depositing money into your University account.

Count the deposit. For accuracy, have two student leaders do separate counts until they agree.

Take the funds to the Bursar office located in the Administration building. The office is open from 8:00am-5:00pm, Monday thru Friday

Note - If you need to make a deposit outside of these times, you can deposit the money at the Information Desk inside the Bowen-Thompson Student Union.
POS—Cash Register

The POS machines are conveniently located on push carts and can accept payment in the form of BG1 cards and Credit Cards (Visa, Discover, and Master Card). The POS are limited to locations that have Ethernet plugs.

Check out

To check out the readers you need to go to http://www.bgsu.edu/offices/sa/getinvolved/page98430.html and complete the POS Reservation form. You will receive confirmation of your reservation. Then on the day of your event you will have to come into the Office of Campus Activities and pick up the reader during regular office hours (8am-5pm). The POS is the organization’s responsibility until it is returned. If you are done using the POS before 5pm, it should be returned back to the Office of Campus Activities. If you need the POS after 5pm, it should be returned to the information desk in the union.

Refunds

If a refund is needed, please inquire at the Office of Campus Activities.

REQUESTING FUNDS

STUDENT BUDGET COMMITTEE (SBC) FUNDING

SBC FUND PHILOSOPHY

Student Budget Committee funding policies are aligned with the University’s vision and core values. The philosophy of these policies is based on the commitment to provide monetary resources to registered student organizations that provide programs and activities that embrace the co-curricular education of the entire BGSU student body. These policies comply with federal, state and local laws as well as University policies as specified in the BGSU Student Handbook.

SBC Funding Requests

Registered student organizations may request funds from the Student Budget Committee. These funds are intended to support organization activities, but not to fully fund organizations. SBC will only fund up to 75% of an organization’s total annual budget. Organizations are not guaranteed funding. Funding for an organization will be based on SBC’s evaluation of the organization’s requested events, submitted budget request, presentation, available funds, use of previous funds, and information gathered during financial consultations and audits.

A. Spot Funding Hearings

Organizations may submit a request, not to exceed $2,000 per hearing, to cover expenses not anticipated during annual funding. The spot funding hearing process occurs periodically throughout the academic year. After the hearing, awarded funds are available to organizations that meet all requirements as stated in the allocation.
B. Annual Funding Hearings
The annual funding hearing is available by request to organizations for the next fiscal year. The hearing process occurs in the spring semester and allocated funds are available the following July 1 to organizations that meet all requirements as stated in the allocation.

SBC Funds Policies
Three funding categories differentiate between different types of expenditures: programming, operations and travel. All requests and expenditures are categorized as one of these three.

A. General policies
All three funding categories are covered by these policies.
The University’s Core Values will serve as the philosophical base for the expenditure of all funds.
Funds may not be used to support activities which are linked to academic courses and for which academic credit is awarded.
Funds may not be used to support activities that are open to only people of a specific race, gender, sexual orientation, color, national origin, ancestry, religion, age, marital status, political affiliation, disability or veteran status.
Funds may not be used for scholarships, grants, gifts, prizes, awards, donations, financial aid, legal services, religious or political proselytizing or sponsorship of elections.
Operating funds cannot be used by political and religious student organizations, and student organizations whose mission is to raise funds for philanthropies.
Travel funds cannot be used by political and religious student organizations, and student organizations whose mission is to raise funds for philanthropies.
Funds may not be used to reimburse expenses incurred prior to funding approval.
All student organizations will be audited annually by the Office of Campus Activities. The audits will be made available for the Student Budget Committee to review prior to annual funding. Spot audits may occur as deemed necessary by the Office of Campus Activities. If the organization audit indicates problems or irregularities, funds may be frozen as deemed necessary by the Office of Campus Activities.
All student fee funds will be swept from student organization accounts at the end of each fiscal year. This does not apply to a student organization’s fundraising dollars.
The University Activities Board, Undergraduate Student Government and Graduate Student Senate accounts will not be swept.
Graduate student organizations are not eligible for professional development funding because graduate students may apply for funds through the Graduate Student Senate Professional Development Fund.

B. Programming Funds
Programming funds are awarded to support events that enhance the educational, cultural, and social experience of BGSU students and are available for participation by the entire student body.

Programming funds may be spent within the following limitations:
$1,000 maximum for food, per event. All food must be purchased from University Dining Services unless a food exemption is granted.
Full-time BGSU employees may not receive more than $100 in an honorarium. Honorariums may be provided for speaking engagements, consultations and training. BGSU employees may not receive payment for performing services that are considered to be within the scope of their BGSU employment.

Organizations may not pay their advisor for services.

C. Operations Funds

Operating funds are awarded to support day-to-day expenses of registered student organizations. Appropriation of these funds is not to exceed the following according to the type of student organizations:

- Media organizations – $20,000
- Sports clubs – $10,000
- All other organizations – $2,000

Operating funds may be spent for costs as appropriate within the following limitations:

- No expenses for food at meetings
- No expenses for salaries, stipends or wages
- No expenses for personal computer purchases

D. Travel Funds

Travel funds are awarded to support and to assist with travel expenses that directly aid the organization in achieving its mission. Travel includes conferences, training sessions, competitions, and other off-campus events outside the city of Bowling Green, Ohio that enriches the resources available to student organizations. Travel funds must be spent in compliance with the BGSU Travel Policy. Funds to support participation in tournaments or competitions that require qualification should be requested only after the organization has qualified.

Travel funds may be used to cover the costs of:

- Vehicle rental
- Lodging
- Tolls
- Registration and entry fees
- Mileage reimbursement for travel beyond 50 miles from campus, at the standard University rate.
- Advisor travel cost as prescribed by the BGSU Travel Policy.

Travel funds cannot be used to cover the costs of:

- Food during travel
- Travel to political or religious activities
- Conference travel for graduate students
Funding Policy Exemptions

Organizations may appeal to the Dean of Students for exemption from specified parts of the above policies if a policy prevents an organization from accomplishing its mission. An exemption request must be made prior to submitting the associated funding request. SBC will consider a funding request with a policy exemption only if the exemption has been granted.

Appeals

SBC decisions may be appealed to the Dean of Students. Such appeals must be submitted to the Office of Campus Activities within two (2) weeks of the decision being sent to the organization.

SBC Membership

The SBC is comprised of 11 students. The Undergraduate Student Government (USG) Treasurer and the Graduate Student Senate (GSS) Graduate Allocations Representative serve as co-chairs. The remaining nine members must be representative of student organizations and every effort shall be made to have a representative from every category of student organizations. At most, four of the 11 members may be graduate students.

Coca-Cola Marketing Funds and Products

Student organizations have the ability to apply for Coca-Cola marketing funds and product for events. SBC will review all applications at their hearings. Requirements for these funds are as follows:

- The event must be on or near campus (defined as within walking distance of the campus).
- The event should be open to the general student population. The broader the impact and attendance, the more likely the request will be approved.
- Funds may be used for promotions, marketing, or small-scale event management.
- No organization may receive more than $2,000 in funds or $1,000 in product during the academic year.
- Coca-Cola funds must not be the sole source of funding for an event.
- For the events that receive funds or product, Coca-Cola must appear as a recognized sponsor on all promotional materials for the event.

The process for requesting Coca-Cola Marketing Funds & Product are as follows:

**Requesting Coca-Cola Marketing Funds:**

Complete a Spot, Coca-Cola & Budget Modification Request Form at [http://www.bgsu.edu/offices/sa/getinvolved/page98430.html](http://www.bgsu.edu/offices/sa/getinvolved/page98430.html).

Complete the form no less than two weeks prior to the event for which you are requesting funding.

The request will be reviewed by SBC at their next hearing. Please refer to the Office of Campus Activities website or ask your financial consultant for hearing dates.

If funding is granted, the Office of Campus Activities will notify your organization of their decision.

**Advertise**

If you receive Coca-Cola funding for your event you are required to acknowledge Coca-Cola as a sponsor in your promotional materials for the event. Image files of the Coke logo are available OrgSync.
**Requesting Coca-Cola Product:**

Complete a Spot, Coca-Cola & Budget Modification Request Form at http://www.bgsu.edu/offices/sa/getinvolved/page98430.html.

Complete the request no less than two weeks prior to the event for which you are requesting product.

The request will be reviewed by SBC at their next hearing. Please refer to the Office of Campus Activities website or ask your financial consultant for hearing dates.

If product is granted, the Office of Campus Activities notify your organization.

**Pick up your product –**

Coca-Cola products are located at the Park Avenue Warehouse which is located at the intersection of Frazee & Park Avenue (one block East of Frazee & N. College). Directions are included in the notification.

**Advertise**

If you receive Coca-Cola product for your event you are required to acknowledge Coca-Cola as a sponsor in your promotional materials for the event.

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**SPENDING FUNDS**

**UNIVERSITY ACCOUNT RULES AND LIMITATIONS**

Organization and SBC allocated funds can be used for any function that will advance the purpose of the organization and is in agreement with University Core Values.

University Core Values are as follows:

- Respect for one another
- Collaboration
- Intellectual and personal growth
- Creativity and innovation
- Pursuit of excellence

Revenue funds and SBC allocated funds will not be approved for purchases deemed inappropriate by SBC or the Office of Campus Activities. This includes alcohol and related expenses and any other expenses not in agreement with the University Core Values listed above. SBC allocated funds must also be used in accordance with SBC policies and the budget approved by SBC during the funding process.

**CLAIMING TAX EXEMPTIONS**

The University, and therefore money spent from all University accounts, is exempt from all Ohio sales taxes and many federal taxes. **The University will not reimburse your organization for taxes paid when purchasing goods.** Therefore it is important that you let the vendor know you are exempt from paying sales tax before you complete the transaction. How to go about receiving this exemption varies slightly depending on the vendor. Some vendors will exempt you from taxes if you simply tell
them that you are from BGSU. Other will require the State of Ohio and Federal Sales and Excise Tax Exemption Certificate which can be found at http://bgsu.edu/downloads/finance/file8713.pdf or at the Office of Campus Activities.

If the vendor charges tax, you have three options:

1. ask to speak to a manager, it is possible that a cashier may not be familiar with tax exemptions
2. make your purchase at a different vendor that will honor your tax exemption
3. pay the taxes with the knowledge that you will not be reimbursed for them.

*It is very important that you understand the implications of misusing the State of Ohio and Federal Sales and Excise Tax Exemption Certificate. It may only be used for the sale of articles purchased for the use of Bowling Green State University. Fraudulent use of this certificate to secure exemption will subject all guilty parties to a fine of not more than $10,000 or to imprisonment for not more than five (5) years or both, together with the costs of prosecution.

**COMPLETING A PAYMENT/WITHDRAWAL REQUEST**

All requests should be submitted through your organizations portal on OrgSync. This can be done by selecting the budgets tab that appears after highlighting treasury. Once the organization's budget is opened, you must select the budget line that you would like to use. If you are using Revenue funds, select the revenue tab and create a withdrawal.

**Revenue Funds** – If you were not allocated any funds from the student budget committee for the payment, you must submit your request through the revenue tab. Your revenue funds balance will show the change after the request has been approved.

**SBC Funds** – If you would like to use any of the funds that were given to you by the student budget committee, you should select the budget line that represents the payment that is to be made. OrgSync will automatically show the amount paid from each line item in your account.

**Revenue and SBC Funds** – If you would like to make a payment using the SBC funds you received but do not have enough to cover the full amount, you can use your revenue funds to pay for the difference. You would make this request the same way you would a normal SBC funds request. Use the remaining balance and request any additional request from your revenue. Your revenue funds balance will be reduced to show this change after the request has been approved.

You can use OrgSync to pay all types of requests including:

- Invoice/Contract Payment
- On Campus Payment
- Online Payment/Purchase
- Reimbursements
- Travel Arrangements
Instructions for using OrgSync in each of the preceding situations are listed below. If you have any questions after reviewing these instructions please contact the Office of Campus Activities.

INVOICE/CONTRACT PAYMENT

This form is used to directly pay a company or individual, including staff and students for goods or a service provided. Each request must have an attached contract signed by both parties or an invoice. Your organization should use the contract template because the language can reduce risk for your organization. If you do not use the template, please have OCA staff review the contract before your advisor signs it.

Companies and individuals must be a vendor with the University. If they are not on the vendor list, please have them complete the Vendor form. Individuals not employed by BGSU will also need to complete the OPERS Independent Contractor form. Students are not required to be a vendor. Students providing a service will receive compensation less payroll taxes. Faculty and staff must be vendors and should complete the BGSU Employee Form. If vendors are not yet in the drop down menu, please select "Other" and fill in their information. It is the responsibility of the organizations to maintain all original documentation.

Contract Tips

Basic Information Needed:

Name of Provider
Their representative’s name, address, phone number
Date, time, and place of performance
When they will arrive
Type of show (comedy show, lecture, concert, etc.)
How long the performance is, amount they are being paid
What the organization is providing (sound, lights, projector of some kind, stage, etc.)

If the service provider gives you a contract:

Check basic information to make sure it matches your contract.
Make sure you can provide everything including technical requirements.
Look at clauses in general which seem to be completely in their favor.
Remember that almost any item in a contract or rider is negotiable.
If your organization cannot do something, be up front with the Provider’s representative, and see what alternative can be worked out.


Feel free to bring your contract-in-process to the Office of Campus Activities, 401 Bowen-Thompson Student Union, for assistance with ensuring its quality.

ON CAMPUS PAYMENT

This form is used to make a payment to a campus department or a transfer to another organization. Please upload a copy of the charges.
(example: Dining Contract, Stampers receipt, Event Planning Reservation, etc.)
ONLINE PAYMENT/PURCHASE

This form is used to purchase items and make payment for the organization from an online source. Please upload a copy of your online cart, the webpage screenshot or other information to assist with the purchase. Pricing of items being purchased may change by the time all approvals are received and the order is placed. Shipping and handling charges may also be added and change the final cost for the organization.

REIMBURSEMENTS

This form is used to reimburse an individual or organization for goods, services, or travel they paid for the organization. Each request must have an attached itemized receipt showing charges and proof of payment. Staff, advisors, and organizations must be a vendor with the University. If they are not on the vendor list, please have BGSU employees complete the Employee form. Individuals not employed by BGSU must complete the Vendor form and the OPERS Independent Contractor form. If vendors are not yet in the drop down menu, please select “Other” and fill in their information. Students are not required to be a vendor. It is the responsibility of the organizations to maintain all original documentation.

Reimbursement for travel is contingent on the organization having approved Registered Travel with the Office of Campus Activities.

TRAVEL ARRANGEMENTS

Please use the upload button at the bottom of the page to provide a copy of the event registration or travel accommodations you are requesting. Pricing for travel may change by the time all approvals are received and the order is placed. Organizations are responsible for any price difference. PDF file format is preferred for uploaded attachments.

Organizations must Register Travel with the Office of Campus Activities.

Request must be submitted and approved by the organization advisor at least one week in advance of travel.

Note: SBC mileage reimbursements can only be claimed for trips over 50 miles away from Bowling Green.

* The standard mileage reimbursement is equal to the federal tax rate per mile. Reimbursements being made out of SBC funds cannot exceed that amount. If the reimbursement is being made out of revenue funds and the organization wishes to reimburse more/less than the federal tax rate, documentation (i.e. meeting minutes or a letter, signed by the president, treasurer and advisor) is required to demonstrate that the organization has agreed upon the amount to be reimbursed.