

**Financial Policies and Procedures**  
**Of**  
**Student Government Association**

Revised (10/30/04)

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**A. ELIGIBILITY FOR MEMBERSHIP AND FUNDING**

1. In order for a club/organization to request funds, it must first have and maintain approved Bylaws of SGA prior to the request for funds.
2. Club/organizations membership shall be limited to persons who are members of the Student Government Association as defined as a full-time or part-time SSI fee paying student.
3. Club/organizations that practice exclusion cannot be budgeted by SGA. Exclusion shall be defined as voting by the current membership to extend invitations for future membership.
4. Organizations defined by the Office of Greek Life and Student Organizations as “Religious Organizations”, “Greek Letter Organizations”, or “Honor Societies” shall not receive budgeted funds from SGA, with the exception of Greek Governing Councils. In addition, “Service Organizations” which practice exclusion shall not be budgeted.

**B. BUDGETING PROCESS**

1. In the fall semester, funded club/organization treasurers and advisors will be notified by designated members of the Finance Committee about the budgeting process. Organizations approved within the previous spring or current fall semesters when the budgeting process begins shall be ineligible to receive funds.
2. In order to receive consideration for funding the club/organization must properly complete and submit the budget to the SSI Executive Director. The deadline date for submitting a budget request will be determined by the SGA Treasurer. The deadline must be advertised in the Quad newspaper and announced at the initial budget meeting.
3. Each club/organization must supply a current list of officers and advisor on the front page of their SGA Budget Request with a complete inventory updated by the deadline.
4. Budget Requests must be broken down as to the amount needed for each specific item or activity and any anticipated income from an income commitment must included in the sum total for that line item.
5. Budget Requests that are vague, incomplete, or improperly prepared shall be returned to the club/organization submitting the request. That club/organization will not be considered for an allocation until the request is properly prepared and resubmitted within a time period specified by the SGA Treasurer.
6. Budget requests shall include all anticipated gross income, expenditures, and carryover balances for the fiscal year.
7. The Finance Committee may contact a club/organization's Treasurer during the budgeting process to answer questions concerning the Budget Request. Allocations of questionable items are dependent on the communication between the club/organization's Treasurer.

8. The Finance Committee will notify all clubs/organizations of their tentative budget allocations in the Quad newspaper after tentative approval of the budget.
9. All clubs/organizations wishing to appeal their tentative budget allocations from the Finance Committee must submit notification of appeal, in writing, to the SGA Treasurer immediately following the release of the tentative allocations. A deadline for the notification of appeals will be set by the SGA Treasurer and listed in the Quad newspaper.
10. No club/organization may appeal to the SGA Senate without appealing to the SGA Finance Committee first.
11. The Finance Committee shall review club/organization Budget Request and make recommendations to the SGA Senate after all valid appeals have been heard. The SGA Senate may accept, ~~modify~~, or reject the recommendations of the SGA Finance Committee as it deems fit and proper.
12. Budget recommendations of the Finance Committee are not final until approval by the SGA Senate, SSI Board of Directors and the President of West Chester University.
13. No club/organization will spend monies before approval of the President of West Chester University. The Finance Committee may impose a penalty if money is spent or contracted before the final approval.
14. The SGA Treasurer will submit a copy of all budgets with line items to the SSI Executive Director.
15. All SGA Funded Student Organizations must have a Treasurer elected or Appointed on or before the Fall Semester Budgeting Seminar.

### **C. BUDGETARY GUIDELINES**

The following guidelines are to be used by the SGA Finance Committee during the budgeting process. They do not govern the expenditures of Student Organization, nor should they be used by Student Organizations to leave line-items out of their budgets. Organizations are encouraged to submit the full range of expenditures planned by the club. Due to the large amount of funds requested, certain activities must take precedence during the budgeting process.

1. The following line-items, while being permissible expenditures, shall not be budgeted by the SGA Finance Committee:
  - a. Membership Recruitment Activities
  - b. T-Shirts
  - c. Newsletters for members
  - d. Membership dues for individual members of the organization to a larger organization
  - e. Closed Awards banquets or social events for members
  - f. Donations to charity or other organizations
  - g. Food for members-only events or meetings
  
2. The SGA Finance Committee before beginning the budget process shall set the following guidelines:
  - a. Events determined by the Finance Committee to be outside the organizations purpose shall not receive funding for that event.
  - b. The number of Speakers or Guest Artists per year and a dollar amount cap on each. These guidelines can be flexible or waived for organizations whose main purpose is to bring speakers to campus. If the speaker is paid, no money for food, travel, lodging, or gift shall be budgeted.
  - c. The number of Trips taken per year. For conferences, a cap should be set on registration. If Registration is budgeted for, travel and food shall not be. Lodging can be subsidized for events close to the purpose of the organization that are not recreational. Admission to events or attractions shall not be budgeted.
  - d. The number of events/concerts per year and a dollar amount cap. Publicity shall be budgeted, but not receptions before or after events. This item can be waived for programming organizations.
  - e. Fundraising supplies can be budgeted, but not actual items to be sold.
  
3. The following guidelines shall be used when addressing student organizations that are also classes in the School of Music:
  - a. Guest artists for concerts can be budgeted, but not guest artists for master classes.
  - b. The purchase of Instruments shall only be budgeted for rare specialty groups or pieces. These instruments become the property of SSI.
  - c. Directors' expenses on trips shall not be budgeted.
  - d. Sheet music and folders shall not be budgeted.
  - e. Instrument maintenance shall be budgeted only on SSI-owned instruments.

## **D. GUIDELINES FOR EXPENDITURES**

SSI is a non-profit corporation and is exempt from sales tax on most purchases. Please bring this to the attention of stores, suppliers, etc., so that sales tax is not added to the purchase. Reimbursements will not be made to anyone paying sales tax without approval from the SSI Business Office, if required by the seller.

1. All SGA funded clubs/organizations must spend all allocated funds according to their constitutionally related purpose and requested line item budget. At the time of budgeting, the Finance Committee will review all prior expenditures before approving budgets for the following fiscal year.
2. All SGA funded clubs/organizations are to utilize the postage machine in the SSI Business Office. Postal charges will be charged directly to the club/organization's account. Mail should indicate account to be charged. No personal mail should be included.
3. Funds for professional dues only, not individual memberships, may be approved for the club/organization.
4. Those journals or magazines that are in the library may not be purchased by the club/organization without the approval of the Finance Committee. All journals and magazines that are purchased by any SGA funds are to be donated to the library at the end of the fiscal year, unless used periodically.
5. All purchases of any item by a club/organization that are sold in the SSI Bookstore can be purchased through this source, unless a better price can be obtained. A discount is given to all SGA funded clubs/organizations on most items.
6. There will be no funding for in-service training or professional development meetings, workshops, seminars, or conferences that have as their function the education of the faculty advisor and/or administrator of any club/organization.
7. There will be no funding for coaching equipment.
8. All equipment purchased with SGA funds becomes the property of the SGA and SSI, not the club/organization requesting it. All such purchases must be reflected in the club/organizations/s updated inventory report to the Finance Committee.
9. Alcoholic beverages may not be purchased with SGA funds by any club/organization.
- ~~10.~~ All clubs/organizations are expected to operate within the current year's budgeted allocations. Deficit spending will not be allowed.
11. At no time should SGA funds come under the exclusive control of an administrator or faculty member.
12. Gratuity may not exceed 15% of the total bill at a restaurant or 5% of the total bill for delivery services. Gratuity left in excess of this amount will not receive compensation.
13. The SGA Finance Committee reserves the right to review and or deny any expenditure which they deem outside the organizations purpose.

## **E. REQUESTS FOR AUXILIARY FUNDS**

The auxiliary account shall be used as an emergency account for student organizations, and for special projects of SGA. Requests for auxiliary funds may be made at any time through proper channels as stated within these policies and procedures.

1. Requests for auxiliary funds should be submitted, in writing, to the SGA Finance Committee. It should state the reason for the request, date when funds are needed, justification for request, and other pertinent information to allow the Finance Committee to evaluate the request (Auxiliary Request Form provided by SGA Treasurer).
2. Requests for auxiliary funds may only be made through the Finance Committee first. The SGA Senate will not hear requests without the Finance Committee's recommendation.
3. Only recognized student organizations may make auxiliary requests.
4. For those organizations that do not receive SGA funds, as defined previously in Section A, Clause 4, auxiliary requests will be heard by the Finance Committee. However, the organization must provide significant rationale for requesting funds, as well as demonstrate a benefit to the entire campus community.
5. No student organization other than SGA shall be granted more than one allocation from the auxiliary account per semester.
6. No auxiliary allocation will be made to a student organization for a purpose already contained in their current line-item budget, except for in *extreme* cases at the discretion of the Finance Committee.
7. The Finance Committee at such a time and place as the committee determines will consider requests for auxiliary funds. Clubs/organizations are required to have a representative present when the request is being considered. If a club/organization once having been notified of the time, date and place of the meeting at which the request is being considered fails to have a representative present, the Finance Committee may proceed to act on the request without the club/organization being represented.
8. Acceptance or rejection of the request for auxiliary funds may be based upon the needs of the club/organization, the merits of the use of the funds, the number of people in which the use of the funds will involve, and the overall status of the auxiliary account as determined by the Finance Committee.
9. If the Finance Committee's recommendation is in the affirmative, the SGA Senate will then hear the recommendation. The dollar amount introduced to the floor cannot be changed in anyway. The SGA Senate will then vote on the request. The SGA Senate's vote is then final and no appeal can be made.
10. If the Finance Committee's recommendation is in the negative, the SGA Senate will not vote on the request unless a majority vote of the SGA Executive Board allows them to do so. The Executive Board may change the dollar amount of the allocation, with the advise of the Treasurer, at this time. If a majority vote in favor of the request occurs, the Senate must approve the allocation by  $\frac{3}{4}$  majority to override the Finance Committee and grant the request. The Finance Committee may submit a written appeal to the Director of SSI if they feel that the Financial Policies and Procedures or the SGA Bylaws have been violated. The director may deny the request for this reason.
11. When the Finance Committee reports any motion to the Senate, it may pass, deny, or recommit the allocation. Any amendments to change the dollar amount of the allocation that have not passed through the

committee will be out of order. If an allocation reaches the Senate after the denial of the Finance Committee but the consent of the Executive Board, the dollar amount introduced to the floor cannot be changed in any way; and the motion cannot be recommitted.

11. If the SGA Senate passes the request, it must then go to the SGA Advisor for the final approval and disbursement.
12. If the SGA Advisor denies the SGA Senate's request for disbursement, the SGA Senate may appeal his/her decision with a two-thirds affirmative vote, to the SSI Executive Board through one of the student representatives on the board. The decision of this board is then ultimately final.
13. If the appeal to the SSI Executive Board is granted, the voucher for disbursement will then be signed by the SSI Executive Director without the SGA Advisor's signature and processed.
14. Based on the recommendation of the Finance Committee or Executive Board SGA can spend Auxiliary money on behalf of a group or student organization with the approval of the Senate.
15. All unspent money in the Auxiliary account at the end of the year shall rollover into the SGA reserve account, unless deemed otherwise by the Director of SSI.
16. Auxiliary requests will be evaluated on a case by case basis, and by no means should be considered to be guaranteed based upon requests granted in previous years.

## **F. INCOME**

1. All monies raised, donated, or collected must be deposited in gross to the club/organization's SSI discretionary account. Any club/organization found to have monies in an off-campus depository will have their current year's budget frozen and possible forfeiture of the current year's budget as well as the following year's budget.
2. A club/organization who maintains a SSI organizational discretionary account may wish to engage in activities or programs that are not financially reflected in the approved budget. In these cases, the club/organization may subsidize the activity through membership contributions and/or Finance Committee approved fund-raising activities, though no line-item funds may be used.
3. A report covering the fund-raising activity must be submitted to the SSI Business Office and the SGA Treasurer immediately after the event. This should include total income, less expenses, and net income. These funds are to be deposited into the club/organization's SSI organizational discretionary fund.
4. All monies transferred or donated from one club/organization to another must be approved by a majority vote of the donating club/organization and the SGA Finance Committee.
5. Any unused budgeted funds revert back to the SSI equity account at the end of the fiscal year. There shall be no carryover, unless reported and approved by the Finance Committee and the SSI Executive on an annual basis. Organizations receiving Auxiliary Requests shall be ineligible to rollover unspent funds. Organizations with income shall be considered favorably for rollover.

6. Reusable income earned by clubs/organizations is allowed to be spent at their will, provided that there is no violation of the SGA Financial Policies and Procedures or the SGA Bylaws.
7. All club/organizations receiving funds from SGA are subject to Financial Policies of SSI on all revenues as a condition of their being funded.

**G. TRAVEL**

1. No annual conferences will be available through auxiliary funding.
2. SGA will not fund trips outside the Mid-Atlantic States (Delaware, the District of Columbia, Maryland, New Jersey, New York, Pennsylvania, Virginia, and West Virginia) unless otherwise approved by the SGA Finance committee.
3. SGA will not fund airfare.
4. SGA will fund up to five travelers, excluding advisors.
5. SGA will not fund advisor expenses.
6. SGA Finance will set a cap on dollar amount per traveler.
7. All travelers using SGA money must sign a travel policy/responsibility form.
8. SSI or University vans should be the first option of transportation.

**H. CHAMPIONSHIPS**

1. Sports clubs which seek funds due to *earned* championship travel, must obtain consent from the Sports Club Council and the Director of Recreation and Leisure Programs before petitioning the SGA Finance Committee.
1. Sports clubs must also submit a travel roster, approved by the Director of Recreation and Leisure Programs.
2. Other organizations, not classified as sports clubs, seeking funds must demonstrate to the Finance Committee that the championships are in fact earned as opposed to an invitational tournament.

**I. CARRYOVER POLICIES**

10. Carryover balances do not constitute an automatic rollover of funds.
11. Organizations with a \$1,000 or more carryover balance may be required to address the SGA Finance Committee with clear intentions as to the uses of the funds.
12. SGA Finance Committee may transfer any carryover funding to the SGA unallocated account at any time.

**J. ADMINISTRATION AND DISBURSEMENT OF SGA FUNDS**

1. Funds are allocated on the basis of item requested and approved on the line-item budget by the Finance Committee, the SGA Senate, SSI Board of Directors, and the President of West Chester University.
2. Clubs/organizations receiving SGA funds must keep all funds in the SSI organizational account in the SSI Business Office. (see Section E.#4).
3. Proceeds derived from events financed with SGA funds must be returned to the SSI organizational account, unless specific permission is given by the Finance Committee to use such funds to help offset the cost of a particular program or activity.
4. Any club/organization that does not have an advisor at any time during the year will have their funds automatically frozen until a new advisor or approved acting advisor is obtained.
5. All accounts are subject to audit upon request of the SGA Treasurer, Finance Committee, SGA Senate, Executive Director of SSI, or the President of West Chester University.
6. The Finance Committee reserves the right to make a visual check of a club/organization's inventory at any time.
7. Cash advances for approved activities may be obtained in the SSI Business Office and receipts must be returned to the SSI Business Office no later than five (5) days after the activity. Failure to comply will result in the loss of this privilege for the remainder of the fiscal year. A minimum of \$25.00 will be advanced.
8. Purchases of services or items that will be considered to have property value, for insurance purposes will require that a purchase order be issued by the SSI Business Office prior to the actual purchase (except in an emergency) when in excess of \$50.00. Three bids for materials or services must be obtained and included with purchase request, submitted to the SSI Business Office.
  - ◆ A copy of the typed purchase order will be returned to the student treasurer and advisor.
  - ◆ The SSI Business Office will mail the original to vendor/supplier, unless otherwise requested.
9. Purchase requests and payment voucher requests must include the club/organization's account number, funded name, full details, and signed by both advisor and active student treasurer. Supporting documents must be attached to payment vouchers.
10. A minimum of three (3) working days is required to process all purchase requests, payment vouchers, invoices, cash advances, etc. through the SSI Business Office. Exceptions will be considered as required and requested.
11. Invoices covering purchases made on purchase orders must be acknowledged with the date received, purchase order number, appropriate approval signature and detailed descriptions before being sent to the SSI Business Office for payment.

12. Written notice must be sent to the SSI Business Office covering cancellation of any purchase orders issued by the SSI Business Office for your club/organization.
13. All bills must be presented and paid before the end of the fiscal year. Where this cannot be done, a properly signed voucher must be left with the SSI Business Office. Failure to do so results in late bills being charged to the following year's allocation and is considered deficit spending, which will be penalized by the Finance Committee.
14. Any expenditure or contract that is not in full compliance with the procedures and requirements set forth in these policies and procedures is the obligation of the person(s) making such an expenditure.
15. The SSI Business Office will attempt to notify any club/organization when they have reached 80% of their allocation. The Executive Director of SSI is authorized to refuse payment of any expenditure that would allow accounts to be in excess of allocated budget.
16. The SGA Finance Committee can recommend the freezing of an account or the removal of funds from an account to the SSI Executive Director at any time.
17. The following guidelines shall be in place to govern the QUAD's equipment account (SSI #706A)
  - a. The Equipment Fund is to be used only for capital or asset purchases.
  - b. Purchases over \$500 require Finance Committee approval. Purchase orders for equipment must include an explanation of why the item is needed, the training needed for operation, the security measures to be taken, and the cost of continual maintenance.
  - c. The Fund shall not contain over \$30,000. Any year-end surplus that increases the Fund above that amount will be placed in the SGA reserve account.
  - d. The Fund must contain a minimum of \$5,000. The Finance Committee must approve any purchases that require the Fund to drop below that amount.
  - e. A complete inventory of all QUAD equipment must be submitted to the Finance Committee and to SSI before any funds are transferred into the equipment account at the end of a fiscal year.
18. The following guidelines shall be in place to govern the WCUR equipment account (SSI #707A)
  - a. The Equipment Fund is to be used only for capital or asset purchases.
  - b. Purchases over \$500 require Finance Committee approval. Purchase orders for equipment must include an explanation of why the item is needed, the training needed for operation, the security measures to be taken, and the cost of continual maintenance.
  - c. The Fund shall not contain over \$20,000. Any year-end surplus that increases the Fund above that amount will be placed in the SGA reserve account.
  - d. The Fund must contain a minimum of \$5,000. The Finance Committee must approve any purchases that require the Fund to drop below that amount.

- e. A complete inventory of all WCUR equipment must be submitted to the Finance Committee and to SSI before any funds are transferred into the equipment account at the end of a fiscal year.

**K. COMPENSATION**

1. Pay scale - maximum wage is one dollar over minimum wage for any approved paid position for any student.
2. Any club/organization defined in the Ram's Eye View Handbook as "Student Governing/Campus Programming Organizations" or as "Publications and Media Organizations" may petition the Finance Committee to have a particular position paid within specified guidelines by the Finance Committee from their SGA allocation. The petition must include a complete job description, a memo from the advisor of the club/organization stating a majority affirmative vote from its members, and a statement of why this position should be paid, in effect, by the general student population of WCU.
3. If a student officer position is approved, that position and his/her duties automatically become accountable to the Finance Committee and the Executive Director of SSI.
4. A club/organization may not supplement the payment of an approved position with any source other than the SGA budget line item specified for that purpose.
5. Salaries for all approved paid positions may be reviewed annually by the Finance Committee with the recommendation of the Executive Director of SSI during budgeting, except for the SGA officers.
6. The SGA Senate will set salaries for the SGA officers with a recommendation from the Executive Director of SSI and the Finance Committee during the Senate year prior to the budgeting process.
7. All approved paid positions may be reviewed annually. The Executive Director of SSI or any SGA Senate member through the appropriate channels (the Finance Committee, then SGA Senate, and finally the SSI Executive Board) will solicit discontinuation of an approved position.
8. All paid positions, whether accountable to the club/organization or to the Executive Director of SSI, must keep an updated job description on record with the Finance Committee from year to year.

**L. PENALTIES**

1. Any club/organization failing to comply with any of the procedures set forth herein may be subject to such penalty as the Finance Committee deems necessary.
2. It is the responsibility of the acting officers and the advisor to be aware of all the Financial Policies and Procedures of SGA.

**M. CONTRACTS**

1. The Executive Director of SSI must sign all contracts. Under no circumstances may a student sign a contract as the agent representing SSI or West Chester University.
2. The Executive Director of SSI may delegate the authority to execute contracts in the amount not to exceed \$200 to the advisor of a club/organization. Such delegation must be in writing.
3. A properly signed and executed contract bearing the necessary signatures shall be deemed to be a binding contract of the Student Services, Inc.
4. Individual clubs/organizations purchasing insurance must have the approval of the Executive Director of SSI. The Executive Director of SSI shall coordinate the purchase of such insurance coverage.
5. The SSI Board of Directors shall approve any contract in excess of \$15,000 prior to the execution.
6. Legal counsel as deemed necessary by the SSI Executive Director can review any contract.
7. The SGA Finance Committee STRONGLY recommends that a Memorandum of Understanding be established between two or more student organizations when involving a particular event. If an outside organization wants to co-sponsor an event than a Contract must be established between the Student Organization of West Chester University and the outside organization.

**N. AMENDING THE FINANCIAL POLICIES AND PROCEDURES**

Items in the Financial Policies and Procedures may be changed, amended, or deleted by a 2/3 vote of the Finance Committee, a majority vote of the SGA Senate, and final approval of the SSI Executive Board.

Revised by: *Nick D. Polcini*, SGA Treasurer 1998/1999 Academic Year

*Adam Swope*, SGA Treasurer 2000-01

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