



Finance Manual

2014-2015

Student Government Association Funding Process

1. Meet with the officers of your organization. Decide what supplies and operating costs are needed.



2. Submit a Budget or Special Request using the online link on the Student Government page of Muhlenberg's website explaining what your organization needs. Include dates and times for programs. Be specific and itemize everything.



3. Within a few days, the Student Government Association Treasurer will contact you to notify you if you are required to attend a Finance Committee meeting to discuss your request



4. If necessary, attend the scheduled Finance Committee Meeting.



5. Send a representative from your organization to the designated Student Government Association Meeting. At this meeting, it will be determined how much funding your organization will receive.



6. If granted, you may begin spending on items for which you were allocated immediately following the conclusion of the SGA meeting. No spending may take place before this time. Reimbursement for expenditures must go through the warrant procedure described in this manual.



7. Clubs and organizations whose requests meet the criteria of reporting back must fill out the appropriate forms and/or attend a Student Government Association meeting within the required period of time as specified by the Finance Manual.

Still Confused? Contact the SGA Treasurer

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Policies

I. PURPOSE AND GUIDING PRINCIPLES

The Student Government Association is charged by the College with the responsibility of allocating funds to programs and services benefiting the students. The following principles are used to guide decisions on how best to allocate those funds.

Impact the greatest number of students. The greatest concern of the SGA is to be a good steward of the funds it has to distribute. Proposed programs and services which clearly demonstrate a significant impact on the greatest number of students will receive the strongest consideration.

Support community development over personal development. While any program or service funded by the SGA has the potential to assist students in their personal development, the SGA chooses to support those programs and services where the primary outcome is either the development of the larger Muhlenberg Community or the enrichment or improvement of a club or organization first. In other words, proposals for funds which would result primarily in the personal gain of individual students above that of the community or the organization will receive the lowest priority. An example of this would be funding a trip for which only seniors would be eligible to participate. As seniors, they would be returning little to the organization or community through their participation.

Demonstrate sound planning and fiscal responsibility. When allocating funds to recognized student clubs and organizations, the SGA seeks to encourage those which demonstrate forethought in budgeting as well as sound practices when spending funds.

Balancing contribution/benefit of each student. Each full-time Muhlenberg College student pays a semesterly Student Activity Fee. It is important to consider how much each student pays in fees and how much each student benefits from the allocation of those fees. When a program is funded in excess of the amount an individual student pays in to the fee, it means they are being afforded an opportunity greater than what they had previously paid for. This of course can't be done for every student, so consideration must be given to what a "fair balance" of personal contribution to personal benefit would be.

II. ELIGIBILITY FOR FUNDING

Student organizations officially recognized by Muhlenberg College, with the exception of Greek organizations, academic honoraries, varsity athletic teams and club/intramural sports, are eligible to request funding from the Student Government Association. Students in good standing of the College are eligible to request funding via sponsorship of the Student Government Association at the time of approval of the student initiatives, the SGA acts as the organization under which the student is requesting funds. Organizations must have the following items on file with the Associate Director of Student Activities:

- a) A copy of current governing documents (bylaws, constitution, or both) approved by Muhlenberg College;
- b) A list of current officers' and advisors' names and contact information;

If you are unsure if your organization is currently in compliance, contact the office at extension 3562. Additionally, organizations applying for funding must meet the following criteria:

1. Each organization **MUST** comply with the rules of the Finance Manual including, but not limited to, submitting required documents, attending required events, and complying with required policies. **Organizations that have failed to comply with any policy of the Finance Manual will not receive priority for allocations in the current semester and may face other penalties.**
2. In compliance with Muhlenberg College's non-discrimination clause, membership in an organization must be open to all students who have paid the Student Activities Fee. If a single sex organization exists, a comparable single sex organization of the opposite sex must exist in order to be eligible for funding.
3. Each organization **MUST** have at least two students holding different and separate executive officer positions. One officer must be in charge of the finances of the organization (treasurer). In the case of a shared position responsible for the finances, the organization shall note one of the officers as the primary liaison to the Finance Committee. Officers must be elected by the general membership of the organization unless a Student Government Association-approved constitution dictates otherwise.
4. Treasurers **MUST** attend one mandatory treasurer workshop per semester. **Any student organization whose treasurer does not attend a mandatory treasurer workshop will forfeit its eligibility to receive funds for the remainder of the semester.**
5. Each organization **MUST** have the Student Group Officer Update Form on file in the Office of Student Activities. This update form must contain accurate information. (These sheets may be obtained from the Office of Student Activities).
6. All organizations requesting money from the Student Government Association **SHOULD** fundraise.
7. Organizations that obtain funding from sources other than the Student Government Association (meaning support from National Organizations, fees for services, or extended family support) **MUST** supply documentation of distributions and amounts so that all organizations may be allocated fairly.
8. All funds allocated to campus organizations **MUST** be used to benefit students and to uphold the character of the Muhlenberg Community.

III. THE FINANCE COMMITTEE

The Finance Committee is a standing committee of the Student Government Association consisting of members of the SGA and is chaired by the Student Government Association Treasurer.

The Finance Committee is responsible for providing a recommendation to the Student Government Association regarding an allocation of each semester's Student Activities Fees for recognized organizations and events. Additionally, the Finance Committee will monitor all financial transactions of student organizations under its jurisdiction. The Student Government Association makes the final decision on all expenditures and allocations.

IV. RIGHTS OF THE FINANCE COMMITTEE

1. The Finance Committee has the right to monitor any event for the purpose of ensuring that the standards set forth in the Finance Manual or by stipulation of the Finance Committee and/or the Student Government Association are adhered to.
2. The Finance Committee and/or the Student Government Association Treasurer have the right to audit any organization receiving funds.
3. The Finance Committee and/or the Student Government Association Treasurer have the right to recommend, and the Student Government Association has the right to impose, a financial penalty or to deny access to an organization's funds for any violation of the policies or stipulations of the Finance Committee, the Student Government Association, or Muhlenberg's Social Code.
4. The Finance Committee and/or the Student Government Association Treasurer have the right to request and/or require additional financial information and/or documentation from any organization.
5. The Finance Committee and/or the Student Government Association Treasurer have the right to refuse payment of a bill that is not in accordance with the Finance Manual's policies and procedures.
6. The Finance Committee has the right to recommend and the Student Government Association has the right to adjust or deny funding for any request(s) that falls outside the guidelines outlined in this manual or is contrary to the established precedent since novel situations do occur from time to time.
7. The Finance Committee, Student Government Association Treasurer, and/or the Student Government Association have the right to deny future funding or deny access to an organization's funds if it's determined that the event did not benefit and uphold the character of the Muhlenberg Community.
8. The Finance Committee and/or the Student Government Association Treasurer reserve the right to clear or remove any portion of any allocated but not yet used funds from an organization's Student Government Association account, as long as there is notification to the organization prior to the removal of funds.
9. The Finance Committee and/or the Student Government Association Treasurer reserve the right to consider an organization's fundraising account when making funding decisions.
10. The Finance Committee has the right to recommend and the Student Government Association has the right to adjust or deny funding for any request that is deemed to be for an inordinate and/or disproportionate amount of money per student.
11. The Finance Committee and/or the Student Government Association Treasurer reserve the right to request, raise, remove, or adjust any established or self-imposed subsidization fees.
12. The Finance Committee has the right to recommend and the Student Government Association Treasurer has the right to adjust or deny funding for any travel request(s).
13. The Finance Committee and/or the Student Government Association Treasurer reserve the right to apply a subsidization fee to the purchase of equipment or any such allocation that is not going towards attending an event.

14. The Finance Committee and/or the Student Government Association Treasurer reserve the right to deem any expense ineligible for funding by the Student Activity Fee, and suggest it be paid for by an organization's fundraising account.
15. The Finance Committee and/or the Student Government Association Treasurer reserve the right to require a detailed explanation sheet and itemized receipt for every expense.
16. The Finance Committee and/or the Student Government Association reserve the right to deny or decrease funding based upon the pertinence of the use of Student Government Association allocated funds to the club's mission.

V. FINANCE COMMITTEE POLICIES

ADVERTISING AND ATTENDENCE

1. All events funded by the Student Government Association must be advertised on campus and therefore open and publicized to the entire student body, not just recognized club members.
2. A piece of publicity may consist of any item that appropriately displays information about that club, excluding apparel.
3. When sponsoring an event or trip, all campus organizations must estimate the number of people attending. This will ensure that an event is funded properly for the number of people attending.
4. All campus organizations receiving Student Government Association funding must advertise for these funded events in at least two different forms which are available to the entire student body at least three days prior to any student being able to sign-up for the event. Specifically, in such forms as: Digital Signage, campus wide mailing, fliers, Message Boards, Berg Bulletin, Parents Plaza Sheet, Seegers Table, and Social Media.

ADVISORS

1. Each organization must have an advisor in order to receive funds.
2. Advisors are limited to the faculty and administration of Muhlenberg College unless otherwise approved by the Student Government Association.
3. No advisors shall be paid for their work.
4. The organization's advisor must co-sign all warrants and explanation sheets along with the club/organization treasurer.

ALCOHOL

1. The Student Activities Fee may not be used to purchase alcoholic beverages.

ALTERNATIVE BREAK TRIPS

1. All alternative break trips (ABTs) must go through the Muhlenberg College Chaplain's Office and the Alternative Break Trip Committee. The Student Government Association (SGA) will not consider any requests for alternative break trips.

2. Any student, college employee, or recognized student organization may propose a plan for an Alternative Break Trip to the Alternative Break Trip Committee through the Chaplain's Office.
3. A committee of Muhlenberg faculty, students, and staff selected by the Chaplain's Office will review all proposed plans and select the trips that will be held.
 - a. The Student Government Association should have no fewer than two representatives on the ABT committee.
 - b. The SGA representatives serving on the committee should present the criteria established by the committee for the selection of Alternative Break Trips to the SGA General Assembly at the beginning of each academic year.
4. The Student Government will allocate \$20,000 to the ABT Committee in the fall semester of each academic year following the add/drop period.
 - a. The ABT Committee will be responsible for allocating the allotted funds to the specific trips it approves.
 - i. Student contributions and fundraising will be expected of participants to cover the remaining costs of the trip not provided by the ABT Committee's allocations.
 - b. The funding allocated by the Student Government to the ABT Committee may not be used to pay for expenses incurred by any advisors and/or trip facilitators. The Chaplain's office may have limited funds to cover these expenses, however, coverage is not guaranteed.
 - c. The funds allocated to the ABT Committee will rollover from the fall to spring semester each year. Any funds remaining in the ABT account at the end of the spring semester will be rolled back into the General Fund.
5. A representative (or group of representatives) from each trip must report back to the SGA in the form of a presentation at a General Assembly meeting following the conclusion of the trip.

CONFERENCES & SERVICE LEARNING

1. A Conference or Service Learning Trip, like all Student Government-funded events, must be open and publicized to all students paying the Student Activities Fee.
2. Any trip costing over [\$200.01 per student may be funded by the Student Government Association up to one third (1/3) of the cost per participant. The organization and the individual should share the remaining cost with the use of fundraising techniques recognized by the Finance Manual.
3. When calculating the expense of trips or conventions, the expense of meals may not be included.
4. In requesting funds for Conferences, or Service Learning Trip an organization must be able to demonstrate what they hope to contribute to the campus and organization as a result of attending. This demonstration of gathered and beneficial information is to be presented to the assembled full-bodied Student Government Association within the semester it occurs or in the semester immediately following.
5. The Subsidization Fee, as outlined in the *Dues and Participation* section of the Finance Manual is applied to the cost of trips. The subsidization system is as follows: If the trip costs,
 - a) Less than \$20.00 per person → no Subsidization Fee required
 - b) Between \$20.01 and \$50.00 per person → \$5.00 per person must be paid
 - c) Between \$50.01 and \$100.00 per person → \$10.00 per person must be paid
 - d) Between \$100.01 and \$200.00 per person → ten percent (10%), or as deemed by the

Finance Committee and or Student Government Association Treasurer, of the total cost per person is required.

- e) In the event of a Conference, or Service Learning Trip costing over \$200.01 per person, one third (1/3), or as deemed by the Finance Committee and/or the Student Government Association Treasurer will be allotted through the General fund to the cost of the trip.

The concept of subsidization fees is applied to Student Government Association allocations in order to alleviate potential disproportionate uses of the Student Activities Fee and to ensure that members are invested in the activity for which they are requesting funding. In addition, it is important to remember that the Finance Committee and/or the Student Government Association Treasurer reserve the right to request, raise, remove, or adjust any established or self-imposed subsidization fees.

6. Student Government funds cannot be used to pay for the cost of advisors and/or trip facilitators to participate.
7. No organization may pay for any graduating seniors to attend an event after graduation with any of its funds.
8. Clubs and organizations whose requests meet the criteria of reporting back must fill out the appropriate forms and/or attend a Student Government Association meeting within the required period of time as specified by the Finance Manual.

CHARITABLE ACTIVITIES

1. Money from the Student Activities Fee cannot be used for monetary charitable donations. The charitable goods must relate to the operating costs of the organization.
2. Organizations may use fundraising money to supply financial help to campus or community activities.
3. When sponsoring an event for charity, an account may be opened with the Controller's Office to deposit the proceeds while awaiting the conclusion of the event. Additionally, third-party checks to charities may be held in the Controller's Office for safekeeping so that the entire donation can be delivered together.

CONTRACTS

1. All contracts must be reviewed by the Assistant Treasurer of the College.
2. Upon discretion of the Finance Committee and/or the Student Government Association, organizations may not enter into contracts without having either budgeted or special requested the expense. Funds must be requested at least two weeks prior to the event. This includes transportation contracts. Entering into any contract initiated before confirmation of funding is at the risk of the organization and is strictly prohibited.
3. Contracts for services rendered that are non-performance contracts may be asked to have two competitive bids or price estimates in writing, upon request of the Finance Committee. These estimates must be obtained independently by the organization, and not by one of the persons submitting a bid.
4. The Finance Committee reserves the right to make inquiries to any person submitting a bid and to obtain a competitive bid for comparison purposes.

5. The Finance Committee will require services to be performed by the lowest bidder when services are identical in every reasonable aspect.
6. Organizations that are permitted to enter into contracts for periods longer than the duration of the academic year will be subject to the competitive bidding process only at the time that the contract is up for renewal.
7. Standard formats for contracting with outside vendors are available in the Seeger's Union Office and must be used to protect an organization's best interests when sponsoring vendors in order to raise funds.
8. Contracts with vendors that will involve these vendors conducting business on the Muhlenberg College Campus must include a clause requiring the vendor to furnish a certificate of insurance naming Muhlenberg College as an additional insured.

DEPARTMENTAL FUNDS

1. A department or other office within the College may co-sponsor an activity funded by a Student Government Association organization.
2. No activity sponsored by a Student Government funded organization may be open only to students in a particular program, major, or field
3. Any group requesting funds for speakers must first seek co-sponsorship with the Lectures and Forums Committee so as to fully utilize the funding and ability of the Lectures and Forums Committee and to preserve the Student Activities Fees whenever possible.

DUES AND PARTICIPATION

1. No organization may charge any type of membership fee to its student members.
2. Dues to affiliate organizations may be requested from Student Activities Fees by an organization.

ELECTIONS

1. In accordance with the Student Government Association policies and the constitution of that organization, organizations should promptly report election results to the Student Government Association and to the Office of Student Activities (Muhlenberg College Student Group Officer Update Form, see SGA website for form).
2. Elections of organizations must consist of at least two different positions and be filled by two different people. See Club Recognition policies for further detail.

EQUIPMENT AND CAPITAL PURCHASES

1. In order to purchase large or expensive equipment over \$250 or to make other capital purchases, an organization must present a competitive price range based upon research. Requests for equipment and other capital purchases over \$250 should first be made through the Purchasing Office.

2. Requests for computers, software, and related equipment must be made not only through the Purchasing Office, but also through the Office of Information Technology or Office of Media Services following the same procedure.
3. Written confirmation that a request was denied may be in any form and must include a signature of the person reviewing the request or representing the office.
4. Organizations wishing to purchase equipment jointly must apply together by means of a special request.

EVENTS WITH NON-RECOGNIZED ORGANIZATIONS

1. A Student Government Association organization wishing to co-sponsor an event with another non-Student Government Association Organization may not contribute funds without having approval in the form of a confirmed budget request or special request and passed by the Student Government Association.
2. No Student Government Association funded organization may contribute funds to an event that in any way excludes any segment of the student body, or offers preferential admission, seating, or other treatment to persons not paying the Student Activities Fee.

FOOD

1. Recognized organizations may receive up to \$500 per semester for food for campus wide events, held on campus that are open to the entire student body.
2. The Student Government Association may purchase food for events open to the entire student body and when necessitated by the sponsoring of conferences, conventions, or mixers.
3. When calculating the expense of trips or conventions, the expense of meals may not be included.
4. Meals for speakers and performers will only be paid for as required by a contract and the Finance Committee reserves the right to request that these expenses be paid out of an organization's fundraising account.
5. Upon discretion of the Finance Committee and/or the Student Government Association, organizations that hold weekly or biweekly food based community events for more than two semesters or those organizations that hold open and highly attended semester galas with guests in excess of 50 people are allowed to petition to the Student Government Association for extra funds in excess of \$5.00 per person who regularly attend organizations' events, but not exceeding \$1,500 total.
6. When sponsoring an event, we suggest the use of Muhlenberg College Dining Services. The use of dining services is contractually required in all on-campus locations Except: Hoffman House, ML Underground, and the Multicultural Center
7. When using Muhlenberg College Dining Services, please note that payment is required before the event takes place.

GIFTS AND PAYMENTS

1. The Student Activities Fee and the club's fundraising account may not be used to purchase gifts.

2. Money may not be given as a gift to anyone from any source of funding.
3. The amount of money provided by the Student Government Association for a speaker/performer is limited to \$1,000. In the special case a speaker's fee exceeds \$1,000, a proposal must be presented to the Student Government General Assembly Body demonstrating:
 - a. How the speaker will benefit the Muhlenberg Community.
 - b. Detailed planning and organization of the event including all costs associated with bringing the speaker to campus and execution of the event.
4. The Student Government Association is allowed to match the current amount paid by the Student Activities Office to student performers at events sponsored by recognized clubs and organizations.
5. Unless otherwise specified by Student Government Association's advisor, the Dean of Students, the President of the College, or the Provost, no Student Government Association funded organization may use allocated funds to pay for an instructor, coach, or other such leadership position.

INVENTORY

1. Because organizations may not hold a petty cash account, organizations should realistically budget for their needs of office supplies.
2. Inventory purchases may be made on personal credit cards, and accordingly, students may be reimbursed for these expenses when they submit a valid itemized receipt.
3. Purchases may not be made by outside agencies or non-personal credit cards with the expectation of reimbursement.
4. For large expenditures, alternative-purchasing arrangements may be made through the Student Government Association Treasurer and the Purchasing Office with the expectation of reimbursement.

INVESTMENTS

1. The Student Activities Fee may not be used in any outside investments.

LOANS

1. Student Government Association-funded organizations may not loan money to any person or organization for any reason.
2. Organizations may request a loan from the Student Government Association through special request procedures.
3. Within three to four weeks of the event, or upon the specific discretion of the Finance Committee and/or the Student Government Association, the campus organization is required to repay the loan in full that the Student Government Association awarded them.
4. If an organization fails to repay the loan by the agreed-upon date, the amount will be automatically subtracted from the organization's funds, and/or the organization's account will be frozen until deemed appropriate. Failure to pay back a loan within the specified time period will result in a freeze on future funding for that organization until the loan is paid in full.

MEDIA PRODUCTION RIGHTS

1. Performance groups (such as A Cappella Groups) have the right to produce media to raise funds to be deposited into their fundraising account.
2. Groups may create one form of recording every four years. This is to ensure that each student involved has the opportunity to be a part of a media recording over the course of his or her college career.
3. Groups are encouraged as always to seek the lowest prices for recording services, should look to consult groups that have previously recorded media, and should consult the resources within the school's Purchasing Office – located in the basement of Haas.

MEDIA SERVICES

1. Whenever equipment is required for a performance or event, students may have their faculty advisor contact Media Services before renting or purchasing equipment from another source. In almost all cases there will no charges for the services provided by this Office.

PERSONNEL

1. Organizations may not establish a stipend or salary for any position within the organization.
2. Organizations planning large events may be subject to personnel charges associated with facilities set-up, food service, and security. Before agreeing to services such as these from the college, a designee of the organization shall communicate its intention to the Finance Committee in order to coordinate funding for these services and to ensure that these groups receive accurate cost estimates.
3. Funding for personnel charges from the college is subject to the Finance Committee policy on departmental expenses outlined in the Finance Manual.

PETTY CASH

1. Organizations may not hold a petty cash account.
2. Cash received for any reason must be deposited during the next business day. Access to a safe for overnight storage of cash is available through campus safety.

POLITICAL ACTIVITY

1. Organizations may not use any of their Student Government Association funds to endorse any individual, political party, partisan campaign, or ballot initiative on or off campus. Using funding from the General Fund to pay for a paid advertisement endorsing any political initiative is strictly prohibited.
2. Only fundraising funds may be used to attend political fundraising dinners or other events that require any type of fee or donation for admission.
3. Organizations may use fundraising funds towards speaking fees or other expenses incurred as a result of hosting a candidate for political office to speak on campus without approval from the Student Government Association.

POST EVENT EVALUATIONS

- 1) Post-event evaluations will give clubs the opportunity to reflect upon the success of the event and how to increase the success of future events. The club evaluations will also be used by members of the Student Government Association to prioritize spending, contribute to future considerations for allocations from the finance committee and to reflect upon the effectiveness of club leaders in continuously improving event planning and execution.
- 2) Events costing less than \$200 per student or less than \$2,500 in total:
 - a. All clubs receiving funding for events and speakers are required to fill out a post-event evaluation following the activity that has been funded. Clubs receiving funding for capital purchases and other reasons will be required to fill out a post-evaluation at the request of the Student Government Association.
 - b. Post-event evaluation forms can be found on the Student Government Association page of the Muhlenberg website.
 - c. Post-event evaluation forms must be filled out within two weeks of the completion of the event.

All clubs failing to complete an event evaluation form will forfeit their eligibility to receive funding in excess of costs needed for club operations for the remainder of the semester. Clubs will be allowed to submit a budget request at the end of the semester for the following semester.
- 3) Events costing in excess of \$200 per student or greater than \$2,500 in total:
 - a. All clubs receiving funds in excess of the set limits must present on the success of their event before the SGA General Assembly within two general assembly meetings of the event.
- 4) All clubs failing to present before the General Assembly within the designated time frame will forfeit their eligibility to receive funding in excess of costs needed for club operations for the remainder of the semesters. Clubs will be allowed to submit a budget request at the end of the semester for the following semester.

PRINTING SERVICES

1. Printing of budgeted projects may be obtained by opening an account through the Print Shop or through an outside service.
2. Outside printing services must submit bids and should be selected on a competitive basis.
3. Printing services for publications require a written contract and are subjected to the contract policies of the Finance Manual.
4. Student Government Association may decide what printing service will be used at the time of allocating funds for projects involving printing or at the time of approving a student publication's budget or special request.
5. The Print Shop and outside printing services should be used when there is a large quantity or a need for technical expertise.

SGA SPONSORSHIPS

1. Individual members of the Muhlenberg College Community may request that the SGA sponsor an event or service, which benefits the Muhlenberg College Student Body. Money from the

Student Activities Fee may not be used to pay for services, products, programs, conferences or dues related to international, national, state, or local organizations.

2. For additional requirements, see SGA Individual Sponsorship document located in the appendix of this manual or on the Muhlenberg College SGA Finance Committee webpage.

SUGGESTED DONATIONS

3. Any event wholly or partially funded by the Student Government Association may **with the permission from the Finance Committee or the Student Government Association Treasurer** charge a “suggested donation” of any amount to students paying the Student Activities Fee. Admission cannot be denied to any person not paying the fee.
4. Organizations sponsoring events that include non-Muhlenberg students may charge an admission fee to non-Muhlenberg students. It is not likely that the Muhlenberg College Student Government Association will sponsor an event attended by a large number of non-Muhlenberg students as determined by Student Government Association.

TELEPHONE EXPENSES

1. The Office of Information Technology (OIT) will bill clubs with office telephone costs each semester. All billing disputes shall be resolved directly with OIT.
2. Infractions will result in the inability to have a long distance service.
3. Organizations without telephone lines may use a phone log to track long distance calls in lieu of submitting an explanation sheet.
4. If there is an outstanding bill, the account will be frozen and no special request or budget will be passed until the debt is paid in full.

TRANSFER OF FUNDS

1. Funds may not be transferred from any account in the Student Bank to another account in the Student Bank without the Student Government Association’s approval, which can be obtained through a warrant request.
2. Similarly, organizations may not promise sponsorship of another organization’s activity without Finance Committee approval.

TRAVEL EXPENSES

1. Mileage may be calculated at the approved federal rate per mile for individual student drivers using their own personal vehicles. A mileage log and detailed explanation of each trip along with the number of vehicles and student drivers/passengers in each car must be submitted with the warrant.
2. Please refer to the Dean of Students Office’s policy on using Muhlenberg College Vans for group activities. These costs are legitimate expenses for activities open to the student body and may be placed in an organization’s budget: \$0.75/mile for the use of vans and \$1.00/mile for the use of campus bus. The cost of drivers is \$12/hour. Appropriate waivers MUST be filled out for the use of college vehicles or individual vehicles for the function of college sponsored events.

3. Vans must be reserved before an organization submits a special request. Requests for transportation **CANNOT** be approved without certainty of vehicle availability.
4. Travel expenses for travel between a student's home or other residence and Muhlenberg College will not be reimbursed.
5. To avoid underestimating a special request allocation when determining travel expenses, please factor in an estimate of tolls and/or other pertinent traveling expenses (i.e. parking costs).
6. Abuse of travel privileges may result in a temporary or permanent loss of ability to reimburse any member or selected members for travel or for an organization's expenses from what remains in the organization's Student Government Association or Fundraising accounts.
7. The Finance Committee and The Student Government Association recommends that all organizations seek transportation via Muhlenberg College's school bus/van services.

UNIFORMS

1. The Student Government Association can only fund items found essential to the workings of the club.
2. A uniform is defined to be an article of clothing that properly identifies a member of the organization and must be passed down from participant of club to participant of club.
3. The Student Government Association cannot fund the purchase of footwear for an organization.
4. Funding will only be given for the number of performing participants in a club.

VI. PENALTIES

Any and all infractions of the rules described in this manual will be assessed by the Finance Committee and referred to the Student Government Association, if necessary. The following penalties may result, depending upon the severity of the infraction, but are not necessarily successive steps nor are they in any particular order:

- a) Freezing of the Student Government Association and/or Fundraising account
- b) Complete Audit by Finance Committee and/or the Student Government Association
- c) Loss of current semester's budget allocation
- d) Involvement of an oversight committee formed by the Student Government Association
- e) Referral to Social Judicial Board/Hearing Board (which would be coincided with a referral to the Student Government Association)

Freezing of an account prohibits an organization from withdrawing any money from its account. To unfreeze an account, the treasurer of the organization must contact the Student Government Association Treasurer, who will arrange for the account(s) to be unfrozen pending Student Government Association approval.

VII. FUNDRAISING

All Student Government Association-funded organizations have a fundraising account. Money generated through fundraising is a significant component of the finances of any organization

receiving or eligible for Student Government Association funding. This account will carry over its balance from one semester to the next. Unlike Student Government Association allocated funds, the use of money in this account does not require a special request and can be spent in any manner that the organization sees fit. This money can be used to cover the expenses of items or events that are beyond the means of the Student Activities Fee and allows the organization to have greater flexibility than it would have solely through the use of Student Government Association allocated funds. The only regulations that fundraising money will be held to are the policies outlined in the following section.

FUNDRAISING POLICIES

Fundraising is one of the most important things a club can do. It shows the Finance Committee and Student Government Association that organizations are responsible and committed to the club to which they belong. Rather than asking for the full cost of the items/events, fundraising allows the organizations to work with the Student Government Association to alleviate the expenses.

1. Fundraising money must be used for purposes that benefit the entire organization.
2. All campus policies in regards to advertising, promotion, publicity, and solicitation must be adhered to.
3. Outside vendors and non-Muhlenberg students are not permitted to solicit in the residential areas of the campus in accordance with college policy and safety concerns.
4. All monies generated by fundraising activity must be deposited in accordance with the appropriate procedures.
5. An organization that wishes to work with an outside vendor will be referred to as a sponsoring organization and must:
 - a) Perform all the administrative tasks related to the event (i.e. reserve space, account for funds, publicize, oversee all aspects of the event, fulfill necessary documentation responsibilities, etc.)
 - b) Secure a written agreement with the outside vendor and the organization that specifies any fees received or paid by the organization, and the percentage of gross receipts received. Standard vendor contracts are available at the Seeger's Union Office. When a vendor offers an alternative contract, the contract must be reviewed in accordance with the contract policy of the Student Government Association Finance Manual.
 - c) Reservations for vendor space in Seeger's Union may be made through the Assistant Director of Seeger's Union.
6. In accordance with Section 3-H of the Residence Hall Policy in the Student Handbook, please notify the Office of Residential Services before soliciting in the Residence Hall. (Non-Muhlenberg students may not solicit in the Residence Halls).



Procedures

I. TIMELINE

ALLOCATION APPOINTMENTS

Each organization may be scheduled to appear before the Finance Committee, represented by the Treasurer of the organization, in order to answer questions, offer clarifications, and alleviate any concerns that the Finance Committee may have after reviewing the budget request. Organizations will be notified within a few days of submitting their budget request online if they are required to schedule an appointment. Budget Allocations take place at the end of each semester in preparation for the upcoming semester. The responsibility to schedule an allocation appointment rests with the organization. Times will be announced with as much notice as possible, but every organization should be aware of the general time of year that allocations take place.

The Finance Committee will individually review requests for yearly budget proposals (Academic Year Only) from organizations with unique circumstances, and will also consider upon written request making alternative budget allocations for unique operating needs of an organization (i.e. organizations that must plan more than a semester ahead).

SPECIAL REQUESTS

Special Requests may be requested at any time of the semester; particularly after a student organization's semester allocation has been established. The treasurer of an organization **MUST** notify the Student Government Association Treasurer prior to a Finance Committee meeting and must submit the organization's special request via the online form to the Student Government Association. The treasurer of the organization will then be notified whether or not they are required to attend the Finance Committee meeting. All organizations submitting a special request, regardless of whether they are required to attend the Finance Committee meeting must have a representative present at the next Student Government Association General Assembly meeting where the recommendation of the committee will be discussed and voted upon. This gives the organization the ability to answer any questions that may arise. **If NO representative is present the request will be tabled until the next meeting when the organization can be properly represented.**

END OF THE SEMESTER

At the end of each semester, the amount of money left unspent in an organization's Student Government Association Account will be returned to the General Fund. Fundraising Account balances will be carried forward. Organizations may request to keep their account open for a specified period of time by contacting the Student Government Association Treasurer.

An organization that remains active over the summer may designate a person other than the treasurer to act on the treasurer's behalf in carrying out necessary transactions over the summer. The schedule for issuing checks will be different in the summer, and will be announced to organizations making such arrangements.

II. BUDGET PROCESS

A budget represents an operating plan or blueprint for an entire semester or year. It displays cost estimates for various programs and constitutes a formal request for money. The formal budget request only involves a request for money from the Student Government Association.

DEVELOPING A BUDGET

1. The following steps should be taken in order to develop a budget:
2. Gather the organization's financial records together to obtain the historical data for the budget.
3. Plan the activities for the semester or the year based upon a reasonable estimate of the level of funding the group anticipates.
4. Assess the expenses associated with these activities.
5. Determine administrative and other expenses associated with the organization. Use the Standard Supply Sheet for prices when calculating the costs of basic supplies.
6. Total the amount for each category and enter the amount onto the correct budget page.
7. The **crucial** part of the budget request is the explanation of each item in the budget. **BE AS DETAILED AS POSSIBLE**. Show exact computations wherever applicable. Use the bookstore prices as a guideline and for larger items research different places and companies for the lowest prices.
8. Do **NOT** inflate budget requests by assuming that cuts will be made. The Finance Committee will do its best to accommodate each organization.
9. Events or programs scheduled after 7 weeks of a semester will most likely be cut from the initial budget and will require a special request. This occurs because funds are limited and the Finance Committee would like to ensure funding to early events that have been fully researched and have specific information. Exceptions to this rule vary.
10. Include a list of speakers' fees and conferences and their itemized costs. All speaker's fees and conferences booked within the first half of the semester may be included in a Budget Proposal otherwise through a Special Request at a later date.

PROPOSING A BUDGET

2. Assuming compliance with the Finance Manual and Student Government Association regulations, an approved organization should take the following steps to propose its budget request:
3. Look for notification for allocations. **Allocations will be held at the end of each semester for the following semester.**
4. Semester Allocations are preferred due to the setup of the General Fund.
5. Organizations must submit their Budget Request via the online budget request form on the Student Government page on Muhlenberg's website. Organizations will then be notified if they should sign up for an allocation appointment with the Finance Committee. Treasurers should arrive at least 5 minutes early for their scheduled appointment.
6. If an allocation appointment is required, the treasurer **MUST** attend the allocation appointment with the Finance Committee; other officers should be present whenever possible.
7. Officers must attend the next Student Government Association meeting after meeting with the Finance Committee where the recommendation of the committee will be discussed and voted upon. This gives the organization the ability to answer any questions that may arise. **If NO representative is present the request will be tabled until the next meeting when the organization can be properly represented.**
8. No Student Government Association Representative may act as a representative to a Student Organization.
9. The organization should then await written confirmation from the Student Government Association Treasurer of the amount of money the organization will have for the next semester (for yearly requests, the amount granted for each semester) and the specific cuts that were made from the budget. The Finance Committee has the right to make lump cuts due to the fact that funds are limited. Organizations are expected to understand these cuts and obtain funding through other resources or by fundraising.

III. WARRANT PROCEDURES

Warrants are used to request funds in either cash or check form from a student organization's Student Government Association or Fundraising account. Warrants are not checks and cannot be given to students or other individuals with hopes of having them exchanged for a cash or check. All transactions are carried out through the Cashier's Office in the Haas College Center. A treasurer may purchase a warrant book at the Cashier's Window, making the first warrant of the book out for \$5.00 payable to the Controller's Office.

The procedure for submitting a warrant is as follows:

- All warrants must be accompanied by a detailed explanation sheet that explains the purposed of the warrant.
- Upon the warrant, the 5-digit account number (either Student Government Association or Fundraising, whichever is being used) of the organization should be written. Upon the explanation sheet, the account (Student Government Association or Fundraising) must be designated from which the transaction is being made.
- If a student is being reimbursed for a purchase, the explanation sheet must include the student's BERG ID #, mailbox number, and home address. If an individual has performed a service (DJ, Performed, etc.), the explanation sheet must include the individual's social security number.
- Both warrants and explanations sheets must be signed by the organization's treasurer and faculty advisor. *If a warrant is to be made out to the treasurer of an organization, the president of the club is to sign in the treasurer spot on the warrant and explanation sheet (The treasurer is not permitted to sign for a warrant to himself/herself).
- Warrants and explanation sheets must also include a back up or an itemized receipt as proof of purchase and/or service.
- The warrant should be on top, followed by the explanation sheet, with the receipt at the end. All of these items should be stapled together on the top right side outside of the perforated edge so that the yellow sheet may be removed without tearing the warrant.
- Warrants are triplicate. The pink copy is for the organization's records and is not to be given to the Cashier. The Cashier should receive both the white and yellow copies of the warrant.

All warrants must be co-signed by the Student Government Association Treasurer in order to be processed. This will occur after warrants are submitted to the cashier. If a warrant has failed to comply with the previous guidelines, it will not be approved.

If the Cashier's Window is not open, warrants may be submitted to the Controller's Office, which is located to the right of the Cashier's Window.

If a check is to be mailed, the warrant must include an addressed envelope along with the explanation sheet and back up. Treasurers are responsible for notifying individual recipients to claim their check or cash reimbursements at the Cashier's Window.

A sample explanation sheet can be found in the appendix of this document. A printable version of the explanation sheet can be found on the Student Government page of the Muhlenberg website.

IV. DEPOSITING FUNDS

Organizations may not keep cash on hand. Cash received for any reason must be deposited during the next business day. Access to a safe for overnight storage of cash is available through Campus Safety.

Depositing takes place at the Cashier Window.

The Following Procedures must be taken when depositing funds:

- A large amount of checks **MUST** be bunched in groups of 50.
- Checks **MUST** be added with either a calculator with a tape or an Excel spreadsheet.
- Make checks payable to: Muhlenberg College Organization Name
- Coins **MUST** be rolled (Wrappers may be obtained from the Cashier's Window)

Once these procedures have been completed, the deposit may be made at the Cashier's Window. When depositing funds, the student organization treasurer will be given a deposit slip where they will write the amount they are depositing and check off the account (Student Government Association or Fundraising) in which they are depositing money in.

At the end of the semester, Student Government Association Accounts are cleared and Fundraising Accounts are carried into the next semester. Therefore, it is best to deposit into an organization's Fundraising Account unless an organization is paying off a Student Government Association bill from their Student Government Association Account.

V. SPECIAL REQUESTS

If an organization has depleted its allotted budget or plans to, a special request may be made for additional funding from the General Fund. This involves filling the appropriate form located on the Student Government Association website (<http://www.muhlenberg.edu/studorgs/council/>) with the Finance Committee asking for additional funds. These forms are also used to ask permission to use existing funds for a purpose not requested in the budget, to make a transfer to another account, or to request a loan from the General Fund.

Special Requests must be submitted online via the request form. The treasurer of the organization submitting the request will be notified if they will be required to present their request at a Finance Committee Meeting. Any non-itemized requests will be tabled until the itemized information is presented.

The Finance Committee will discuss the Special Request and either table the issue for more information, in which case the organization would be contacted, or pass the special request along to Student Government Association with a recommendation for a vote at the next scheduled Student Government Association Meeting. **Organizations MUST attend a Student Government Association meeting in order to answer questions and speak on behalf of their special requests.**



Helpful Information

I. WHERE TO GO

Cashier's Window: Located on the Ground Floor of the Haas College Center. All transactions take place here. Warrant books, coin wrappers, and explanation sheets are available. Checks and cash may be picked up here. x3155

Controller's Office: Located on the Ground Floor of the Haas College Center, to the right of the Cashier's Window. Warrants may be handed in here if the Cashier's Window is closed. x3150

Dean of Student's Office: Located on the Third Floor of the Haas College Center. Concerns may be addressed and college policies verified. x3182

Finance Committee Meetings: Located in the Rare Books Room in the Trexler Library. The meetings take place every other Thursday. The Committee reviews special requests, budgets, and makes recommendations for the funding of capital projects.

Office of Information Technology: Located on the Ground Floor of Ettinger. Telephone billing, technology concerns, computer facility concerns, and internet and software questions may be addressed. Help Desk x3375

Office of Residential Services: Located on the Ground Floor of Prosser Hall. This office handles student activity office space in *residential areas*. Resident Advisor mailboxes for distributing publicity are also located in this office. x3180

Purchasing Office: Located on the Ground Floor of Haas College Center, across from Controller's Office. Inquire about the process for purchasing furniture or large equipment purchases over \$250. Purchasing staff can also assist with the selection of vendors and obtaining the best prices. x3116

Student Government General Assembly Meeting: Consult the Student Government page of the Muhlenberg Website for time, date, and location information.

Student Government Office: Located in the lower level of Seegers Union in the Student Life Suite. Executive Board and other Committee meetings take place here.

Seeger's Union Office: Located on the Main Level of Seeger's Union. Register fundraisers, event coordination, planning assistance, room reservations. Information Desk x3493

Student Life Annex: Across from the Student Government Association Suite. This office provides support and development services for all recognized student organizations.

Cashier

Cashier: Arlene Vito

Extension: 3155

Email: arlevito@muhlenberg.edu

Cashier Hours

Monday: 10:30-11:30am and 1:00-3:00pm

Tuesday: 1:00pm-3:00pm

Wednesday: 10:00-11:30am. and 1:00-3:00pm

Thursday: 1:00-3:00pm

Friday: 10:30-11:30am and 1:00-3:00pm



Appendix

I. INDIVIDUAL SPONSORSHIP CRITERIA

Eligibility

1. Any full-time Muhlenberg College student who is in good standing with the college and paying the Student Activities Fee is eligible to request sponsorship from the Student Government Association for an event that will benefit the Muhlenberg College community.
2. The Student Government Association will only consider requests with a subject matter that does not fall under the jurisdiction of other clubs that are eligible to request funding.
 - a. If an individual has consulted with a club that has jurisdiction and the club has refused to undertake the proposed project, the student may submit a proposal for individual sponsorship from the SGA upon providing written proof that the club with jurisdiction has been consulted and is not interested and the club's reasoning for not undertaking the proposed project.

Proposal

1. A request for individual sponsorship should be made via the Special Request form for which the link is embedded on the Student Government page of Muhlenberg's website.
 - a. Under the Organization name, the student requesting sponsorship should write "SGA Individual Sponsorship."
 - b. Under the Mission Statement, the student should describe the mission or purpose of the event for which they are requesting funds and elaborate on the ways in which the event will benefit the Muhlenberg community.
 - c. All other information should be provided as if the request were through a recognized club.

Review

3. Any student requesting funding via the Individual Sponsorship will have their proposal reviewed by the Student Government Association Student Life Committee for merit and benefit to the Muhlenberg College community.
 - a. The Student Life Committee will base their judgment of merit on the following criteria:
 - i. The number of students that have the potential to benefit from the event
 - ii. The impact the event will have on community development
 - iii. Demonstration of sound planning and good leadership
 - iv. Any additional criteria deemed necessary by the Student Life Committee
4. Following approval of the request by the Student Life Committee, the request will be reviewed by the Finance Committee to determine if it fits within the criteria of the Finance Manual and if there are sufficient funds available to support the event.
5. If both committees approve the request, it will be brought before the General Assembly for a final vote.
 - a. Upon approval by 2/3 vote of the General Assembly, the individual will receive funding for the event and will be able to use Student Government resources in planning the event.

Spending

1. All expenditures will go through the treasurer of the Student Government.
 - a. The Student Government treasurer and the Student Government advisor must sign and submit warrants and explanation sheets for purchases.
 - b. The use of funds allocated for individual sponsorship may only be used for the purpose for which they were approved.

Post-Event Evaluations

6. All students receiving individual sponsorship by the Student Government Association must complete a post-event evaluation in accordance with the criteria set forth by the Finance Manual.

II. SAMPLE EXPLANATION SHEET

EXPLANATION SHEET

Warrant Amount: _____

Please designate from which account the transaction is taking place:

Student Government Association Account:

Fundraising Account:

Detailed Explanation:

Recipient Student's BERG ID #: _____

Recipient Student's Home Address: _____

Recipient Student's Box #: _____

Treasurer Signature: _____

Advisor Signature: _____