HERITAGE UNIVERSITY
ACCOUNTING PROCEDURES FOR STUDENT CLUBS AND SGA (ASB)

Introduction
The functions of depositing funds and spending those funds for the student clubs is performed within the Business Office as part of the general University’s receipt and disbursement policy and procedures.

Student clubs will deposit their funds and request disbursements from the Business Office based on the following guidelines.

Deposits

1. Student clubs should develop a summary of the funds to be deposited and provide that information to the Student Life Coordinator. Copies of this summary, GL account number, along with the funds, are brought to the Business Office for the deposit. A cash receipt should be obtained from the Business Office and attached to your copy of the summary. This documentation will then become part of the club’s official records.

2. The Business Office will then provide a copy of the deposit information to the Student Life Coordinator.

Disbursements

1. In general, disbursements can be done using a Check Request, Purchase Order, or Petty Cash Request. These forms should be obtained from the Student Life Department. The most common is the Check Request or Petty Cash Request. Purchase Orders would be used if obtaining supplies or food from a vendor where the University already has an account set up. All student clubs are responsible for establishing an annual budget and providing proof of expenditure approval. All forms of disbursement must be signed by the budget officer and/or the Student Life Coordinator. The expenditure must be approved by the club prior to making the purchase and documented with the minutes approving that the expense was approved by majority vote. Minutes must also include names of those in attendance.

2. Check Requests are to be turned in to the Student Life Coordinator three weeks prior to being needed to provide sufficient time for processing the request. Once approved, Student Life Department will forward to the Business Office for processing. Check Requests must be signed by the appropriate budget officer and must contain valid expenditure code/s. Check Requests can only be made out to individuals (employees or students) up to approved amounts and then must be supported by actual receipts agreeing to the amount for the request turned in to the Business Office. If the receipts do not agree with the Check Request, then the difference must be returned to the Business Office. Receipts in excess would either be supported by petty cash reimbursement or an employee reimbursement request. (We must have documentary support for the disbursement for audits!)
3. Petty cash is available up to amounts of $65.00. Prior to spending any money, the expenditure should already be approved by the club process. Requests for amounts exceeding this should be done by Check Request. Receipts totaling the Petty Cash Request must be attached to the form turned in to the Business Office in person. Petty Cash Requests must also be signed by the appropriate budget officer and contain valid expenditure code/s.

4. Every transaction affecting the disbursement of cash must be supported by appropriate documentation. The documentation may be actual receipts, interdepartmental transfers, etc. There are only rare exceptions and those may occur only once or with special authorization. For example, lost receipts may be reimbursed for an individual once, the second time they will not be reimbursed.

**Account Coding**

1. A complete accounting code to be used on Check Requests, Purchase Orders, Petty Cash Requests and Deposits with the Business Office consists of 13 digits as follows: aa-bb-cccc-dddd, where aa=fund, bb=function, ccccc=department, dddd=expenditure or revenue object. The first 9 digits may be collectively called “organization code.” This organization code is unique to each “organization” or “department” and must be used consistently by each department on Check Requests, Petty Cash Requests, and Deposits. The last 4 digits are for the common use of most departments. For example, object 6030 (Food) or 6265 (Office Supplies) may be attached to any organization code. Some exceptions are those used only by the Library or Physical Plant departments.

2. The student clubs listed below will continue to use their respective organization codes, namely:
   a) 10-50-30150 - SGA (ASB)
   b) 10-50-30170 - ENACTUS (SIFE)
   c) 10-50-30160 - Athletic Club

3. Since these student clubs have their own organization code, they will use the normal expenditure codes like 6030 for Food, 6265 for Office Supplies, etc. A list of these expenditure objects is attached.

4. All other existing student clubs (other than those specified above) will use 10-50-30150 which is the organization code of Student Life. This organization code needs to be followed by a unique four-digit expenditure object that is specific to each student club as follows:
   a) 6701 - Multi-cultural Dance Club
   b) 6702 - Music & Drama Club
   c) 6703 - Native American Club
   d) 6704 - PEPS Club
   e) 6705 - Social Work Club
   f) 6707 - Mecha Club
   g) 6708 - Computer Club
   h) 6709 - Nursing Club
   i) 6710 - Accounting Club
   j) 6711 - Psychology Club
   k) 6712 - Science Club
   l) 6713 - Justice Circle Club
   m) 6714 - Judo Club
   n) 6715 - RAVE Club
5. As an example, the complete expenditure code on a Check Request from the Native American Club would be 10-50-3015 0-6703. The expenditure object (6703) must be used for the Native American Club no matter what kind of expenditure is involved (food, office supplies, postage, etc).

6. The same expenditure object unique to the student clubs will be used for money deposited with the Business Office. As an example, money deposited by the Native American Club would be coded 10-50-3015 0-6703.

7. The budget officer for Student Life is also the budget officer for all student clubs, except ENACTUS (SIFE). The Dean of the College of Arts & Science, Dr. Kazu Sonoda, is the Budget Officer for ENACTUS (SIFE). All Purchase Orders, Check Requests and Petty Cash Requests from all student clubs need the budget officer’s signature for approval before submission to the Business Office. In the absence of the budget officer, the following may approve such PO’s or Check Requests: Melissa Filkowski.

8. Purchase orders should go to Geneva Sapp, Purchasing Agent and Check Requests to Donnita Marsh, Director of Business Services.

Other General Guidelines

9. Travel policies of the University must also be followed by students. (See the attached policy 2.2.3.) Specifically, mileage is used to reimburse personal car use, actual receipts for other purchases are required, and travel advances are made out to the individual who will be responsible for all receipts and accounting of the cash advance.

10. Van rentals should be handled thru the Purchasing Agent, Geneva Sapp or Betty Sampson, along with other hotel/travel arrangements. The University policy on van rentals and purchasing the rental agency’s collision insurance is required. (See the attached policy 2.2.6) All van rentals must be done on University accounts for overall insurance coverage. A University employee that is at least 26 years old must be the van driver.

Summary

These procedures for the clubs are the same as any department on campus. If you need assistance, call Diana Ochoa, Accounts Payable, at 865-8612 ext. 5903 at the Business Office.
## Expenditure Objects

<table>
<thead>
<tr>
<th>Code</th>
<th>Expenditure Object</th>
<th>NOTES</th>
</tr>
</thead>
<tbody>
<tr>
<td>6010</td>
<td>Copying (internal)</td>
<td>Costs associated with use of copiers on campus or outside (e.g., Kinko's)</td>
</tr>
<tr>
<td>6015</td>
<td>Dues, memberships &amp; subscriptions (other than Library)</td>
<td>Membership dues for professional associations, subscriptions for publications</td>
</tr>
<tr>
<td>6020</td>
<td>Equipment less than $5,000 (small/minor equip)</td>
<td>Printers, palm pilots, calculators,</td>
</tr>
<tr>
<td>6022</td>
<td>Equipment rented/leased</td>
<td></td>
</tr>
<tr>
<td>6024</td>
<td>Equipment repairs &amp; maintenance</td>
<td>Parts and labor to repair existing equipment and machinery Other than those consumed in the course of official travel. Use this for food served during workshops. Flowers, plaques, gifts to show appreciation for some service to HC (do NOT use for transfer of funds from one department to another)</td>
</tr>
<tr>
<td>6030</td>
<td>Food</td>
<td></td>
</tr>
<tr>
<td>6035</td>
<td>Gifts &amp; incentives</td>
<td></td>
</tr>
<tr>
<td>6250</td>
<td>Postage &amp; shipping</td>
<td></td>
</tr>
<tr>
<td>6255</td>
<td>Printing (external)</td>
<td>Professional printing of forms, etc</td>
</tr>
<tr>
<td>6260</td>
<td>Software - purchases less than $5,000</td>
<td>Microsoft type products, CAD, project management software, &amp; similar products</td>
</tr>
<tr>
<td>6265</td>
<td>Supplies - office</td>
<td></td>
</tr>
<tr>
<td>6270</td>
<td>Supplies - instructional</td>
<td>Class room supplies other than those for grant-funded student support</td>
</tr>
<tr>
<td>6275</td>
<td>Supplies - student support</td>
<td>Refer above</td>
</tr>
<tr>
<td>6280</td>
<td>Telephone charges</td>
<td>Long distance charges, cell phone charges, etc</td>
</tr>
<tr>
<td>6240</td>
<td>Miscellaneous</td>
<td>Anything else that does not fit into any other expenditure item</td>
</tr>
<tr>
<td>6400</td>
<td>Advertising</td>
<td>Print and broadcast media advertising, newsletters, etc</td>
</tr>
<tr>
<td>6405</td>
<td>Publications</td>
<td>HC produced published material</td>
</tr>
<tr>
<td>6510</td>
<td>Travel - airfare &amp; auto rental-students</td>
<td></td>
</tr>
<tr>
<td>6512</td>
<td>Meals &amp; lodging-students</td>
<td></td>
</tr>
<tr>
<td>6514</td>
<td>Mileage-students</td>
<td>Registration at conferences, workshops, etc</td>
</tr>
<tr>
<td>6525</td>
<td>Registrations</td>
<td></td>
</tr>
</tbody>
</table>
Heritage University Student Club Accounting - Carry forward of Unused Funds

Student Club Earned Revenue
- Any excess revenue over actual expenses during a fiscal year may be carried forward to the next fiscal year.
- Deficits or Negative balances are not carried over to the next fiscal year and do not affect future year carry forward amounts.
- Dormant clubs may lose their club balance if inactive for three (3) years.

Heritage/SAG Revenues Provided to a Club
- Occasionally, Heritage has allocated some budgeted funds to the student clubs. These funds are not carried over from one year to the next.
- Allocated budgeted funds are used up first and then any additional expenditures are then allocated against funds earned by the club.
- SGA is allocated a budget amount to use and/or share with other clubs. Any excess funds are not carried over to the next year for SGA or given to individual clubs.

Clubs should be using their budget and not exceeding their budgeted amount. If this should happen, then the budget officers should be notified and the issue addressed. Monthly budget reports should be ran and shared with SGA. (Heather Lundquist or Erica Macias)

After the end of each fiscal year, the club carry forward amounts are determined and communicated to the budget officers. If necessary, budget modifications should be completed to show how the clubs will spend their available carry forward amounts in the new fiscal year.

Example of accounting the carry forward balance for the Clubs:

<table>
<thead>
<tr>
<th>#</th>
<th>Current FY Budget Allowance which does not roll Fwd</th>
<th>Income</th>
<th>Expenses</th>
<th>Sub Total Ending Bal - Matches GL Detail</th>
<th>6/30/12 Prior Year Carry Forward - Beg Balance</th>
<th>Available Ending Balance</th>
<th>(Does Not Include Budget) FY 6/30/2013 Carry Forward</th>
</tr>
</thead>
<tbody>
<tr>
<td>#1</td>
<td>250.00</td>
<td></td>
<td></td>
<td>250.00</td>
<td>120.03</td>
<td>370.03</td>
<td>120.03</td>
</tr>
<tr>
<td>#2</td>
<td>250.00</td>
<td>625.50</td>
<td>642.96</td>
<td>232.54</td>
<td>0.00</td>
<td>232.54</td>
<td>(17.46)</td>
</tr>
<tr>
<td>#3</td>
<td>250.00</td>
<td>772.88</td>
<td>1,239.00</td>
<td>(216.12)</td>
<td>228.00</td>
<td>11.88</td>
<td>(238.12)</td>
</tr>
<tr>
<td>#4</td>
<td>-</td>
<td></td>
<td></td>
<td>0.00</td>
<td>83.70</td>
<td>83.70</td>
<td>83.70</td>
</tr>
<tr>
<td>#5</td>
<td>250.00</td>
<td>533.93</td>
<td>81.62</td>
<td>702.31</td>
<td>121.20</td>
<td>823.51</td>
<td>573.51</td>
</tr>
<tr>
<td>#6</td>
<td>250.00</td>
<td>574.46</td>
<td>21.41</td>
<td>803.05</td>
<td>340.87</td>
<td>1,143.92</td>
<td>893.92</td>
</tr>
</tbody>
</table>

Example #2 & #3 – Next year carry forward will be -0-. Negative amounts are not carried forward
HERITAGE UNIVERSITY

Policy/Procedure Number:  2.2.3
Title:     Travel Reimbursement
Effective:    Revised on October 1, 2010
Authorized by:       Vice President for Support Services/CFO

POLICY

It is the policy of the institution that reasonable expenses for official travel will be reimbursed in accordance with guidelines promulgated by the Vice President for Support Services/CFO.

PROCEDURES

All requests for reimbursement must be submitted within 30 calendar days of the completion of the trip. Late requests will be denied.

Travel should be planned in advance. Reimbursement of travel expenses that could have been avoided through reasonable planning may be denied.

As a rule, the fewest number of people possible should travel to an event. Whenever possible, alternatives to travel should be sought, such as video a conference.

Exceptions to these procedures require advanced approval from the appropriate Vice President.

Reimbursement will occur according to the following schedule. For non-high cost areas;

Meals on a per diem basis for employees and students:

Breakfast: $8.00
Lunch:  $12.00
Dinner: $20.00

Exceptions to the above meal per diem for high cost areas (non-standard areas NSAs) can be arranged with the Controller, prior to travel.

Breakfast can be claimed at the travel destination or if the traveler is in transit before 6:00 AM. It is presumed that travelers will normally eat at home before leaving on a trip and will not require reimbursement.
Dinner can be claimed at the travel destination or if the traveler returns home later than 7:00 p.m. It is presumed that travelers will normally eat at home at the end of a trip and will not require reimbursement.

Meals provided by airlines, conferences, etc. are not reimbursable. If a meal is provided, a separate meal cannot be claimed. Conference schedules must be attached to reimbursement requests.

Alcohol is not a reimbursable expense, except as noted in the Alcohol and Other Drugs Policy at 5.3.3.

The maximum that will be reimbursed for meals in a day is $40, for all three meals.

Lodging is reimbursable by receipt only. Employees are encouraged to use the University designated travel person to book lodging on direct bill accounts which provide special business rates. Only lodging, tax, and one personal call per day (of reasonable length) will be reimbursed.

Requests for reimbursement at a rate above the established maximums will require prior justification from the appropriate Vice President.

Staying at the “Conference Hotel” will be an exception to the lodging maximum.

Air travel:

Air travel must be booked through the official campus travel agent and will be by the lowest cost logical routing. Passengers are expected to be flexible in flight times. The lowest cost airline will always be selected. Air travel requires prior approval by the appropriate Vice President.

Reimbursement is by airline receipt only. If it is less expensive to drive than fly, Heritage University may choose to reimburse at the current mileage rate.

Mileage: The reimbursement rate as of July 1, 2010 is based on the IRS Standard Mileage Rate in effect at the time of the travel. Reimbursement will be based on the travel that is calculated from the employee’s or contractor's base campus except in cases where the distance is less if computed from the traveler’s residence.

Q-1. Travel expenses are reimbursable at the University established rates for allowable travel costs from the employee’s work assignment location or home and return, whichever is less. In no case will travel expenses be reimbursed for travel that would otherwise be a normal commute from or to the employee’s home or from or to the employee’s primary work assignment location.

Mileage reimbursement for adjunct faculty is not available if you teach a course in the same city you reside in or within a 50 mile radius from your home address. Travel expenses for courses taught in a location that exceed a 50 mile radius from your home address may be reimbursed at the established rate.
The University will reimburse travel to supervise interns (e.g. counseling, administrator, and teaching) only for the required number of visits. Documented reimbursements for actual mileage will be paid subject to budget availability. Request for reimbursement of mileage for additional supervision visits will be considered on a case by case basis and will require approval of the Dean. To minimize travel costs, every effort will be made to assign intern supervisors to students within a similar geographic region. Cab fare/vans are reimbursable by receipt only. Travelers are expected to use free shuttles when available and choose the least expensive means of local transit.

Car rental: Reimbursements with receipt, and if only pre-approved by the appropriate Vice President

Advances: are granted only in exceptional cases and require approval of the appropriate Vice President. If an advance is granted, a travel report reconciling the advance against receipts must be submitted within 7 working days of the traveler’s return. Failure to file in a timely manner will cause the full value of the advance to be deducted from the traveler's next paycheck and will render the traveler ineligible for another advance for six months.

Student Group Activities: Travel arrangements and cost approvals will be made directly with the Controller prior to travel.
Heritage University

Policy/Procedure Number: 2.2.6

Title: Rental Car Insurance

Effective: January 28, 1994; Revised November, 1999

Authorized by: Controller

Policy:

Any employee traveling on University business and renting a car must purchase the rental agency's collision insurance. The Heritage University insurance policy will only cover liability exposure arising out of an accident with a rented vehicle.