# Table of Contents

**INTRODUCTION** .................................................................................................................. 3  
Accounts ................................................................................................................................. 3  
Account Signature Card ........................................................................................................... 3  
Personal Responsibility ............................................................................................................. 3  
Tax Exempt Status ................................................................................................................... 4  

**FUNDING & BUDGET** ....................................................................................................... 5  
Student Association Funding & Guidelines for Use ................................................................. 5  
Alumni Support & Sponsorships ............................................................................................. 6  
Annual Participation Dues ....................................................................................................... 6  
Budget Submission Process .................................................................................................... 6  
Release of Funds ..................................................................................................................... 6  

**DEPOSITS** ........................................................................................................................ 8  

**PURCHASING** .................................................................................................................. 9  
Prior Approval ......................................................................................................................... 9  
Purchase Requests .................................................................................................................. 9  
Reimbursements ...................................................................................................................... 9  

**TRAVEL** ................................................................................................................................ 10  

**PERSONAL SERVICE/PAYMENTS TO INDIVIDUALS** ....................................................... 12  
Contracts .................................................................................................................................. 12  

**FOOD** ................................................................................................................................ 13  

**ASSET MANAGEMENT** .................................................................................................... 14  
Annual Audits .......................................................................................................................... 14  
Equipment Purchases ............................................................................................................. 14  

**FORMS** ................................................................................................................................ 15  
Deposit Forms .......................................................................................................................... 15  
UAS Agency Fund Deposit Form .............................................................................................. 15  
Payment/Disbursement Forms ................................................................................................. 15  
CRBO Purchase Request Form ................................................................................................. 15  
UAS Disbursement Form .......................................................................................................... 15  
Student Association Contract? ............................................................................................... 15  
W9 ........................................................................................................................................... 15  
CRBO Travel Request Form .................................................................................................... 15
INTRODUCTION

The Campus Recreation Business Office (CRBO) is the banking and accounting office for all affiliated Club Sports. The CRBO offers many financial services at no charge to account holders, and provides information and assistance in opening, closing, general use and maintenance of accounts. The CRBO is located on the ground floor of the Physical Education Building, PE B107. Questions regarding the CRBO can be directed to ClubSports@albany.edu.

Accounts

Aside from the account provided to the Club Sport by the CRBO, it is against University policy for student organizations, including Club Sports, to establish or maintain accounts at banks and credit unions. All recognized Club Sports are assigned a four-digit (XXXX) account number. This account number is unique to each Club Sport and will be required on all forms and paperwork.

Account Signature Card

At the beginning of each academic year, an account signature card must be submitted by all account holders in order to use their Club Sport account. This signature card indicates the names, address, and signatures of the individuals authorized to sign vouchers and process transactions for the account. The Associate Director, Programs and the Assistant Director, Intramural & Club Sport also sign the account signature card. No transaction will be processed without a valid, current signature card on file. No more than 2 Club Sport signature cards can be on file per organization. Note: this is important to remember when there is a change in Club Sport leadership (presidency and treasurer).

Personal Responsibility

History has shown that sound fiscal management builds the foundation for a successful Club Sport. All Club Sport members should be in communication about the status of the Club Sport account.

- The Club Sport treasurer and president are personally responsible
  - For all aspects of the Club Sport account he or she maintains.
  - For attending treasurers training and successfully passing the treasurers exam.
  - Retrieving mail from the Office of Campus Recreation in a timely fashion. Most notably, retrieval of invoices for proper handling and prompt payment.

- The Club Sport treasurer is responsible
  - For maintaining his or her own account ledger and for reconciling the ledger with the monthly computer generated statement provided by the CRBO. An email notification of this statement is sent out at the beginning of every month to each Club Sport treasurer and president
  - For completing payments to vendors in a timely fashion. Late payments result in damages to the Club Sport and CRBO reputation/credit.
Tax Exempt Status

All accounts held at UAlbany are considered exempt from New York State Sales Tax. To receive this tax-exempt status, vendors must be paid via CRBO. If an individual pays for an item in cash, or by personal check or money order, the tax-exempt status will not apply. If requested by the vendor, a copy of our tax-exempt status can be obtained at the CRBO.
FUNDING & BUDGET

There is a balancing act between the goals that a Club Sport seeks to accomplish during the year and what money it can count upon to reach those goals. In some cases, a tempering of those expectations formed at the start of the year is necessary given the success a Club Sport has in raising funds.

Student Association Funding & Guidelines for Use

Many Club Sports are given an annual budget. The dollar amount each Club Sport receives has been awarded by the Student Association will automatically be allocated to the Club Sport at the start of the year. In addition, most Club Sports supplement their budget with dues, donations, sponsors, fundraising, and a variety of money management techniques.

Club Sports may generally use their discretion when purchasing items for use in furthering the group’s purpose/holding events but the CRBO reserves the right to reject any expenditure that is not a responsible use of the Club Sport funds.

Allowable allocation to be spent on the following:

- Facility/field rentals
- League or membership fees
- Registration fees for tournaments, races and exhibitions
- Additional insurance if offered by the league or federation to which that Club Sport belongs
- Practice equipment
- Advertising on the basis of the organization’s proposed activities, such as fundraising activities or recruiting of new members
- Transportation for teams traveling, competing or putting on an exhibition.
- Lodging for away competitions
- Coaches/Instructors – When it is necessary to secure a qualified instructor for the purpose of safe practice/competition of the activity
- Officiating costs
- Food*
- This list is not exhaustive, if you are unsure of a purchase, please ask

* Please see the Food section in this document for additional information.

Additionally, some items may never, under any circumstances, be purchased, and some may be purchased only with fundraised net-profit rather than with budgeted funds.

Allocated funds may not be spent on the following:

- Alcoholic beverages and Tobacco products
- Personal loans
Alumni Support & Sponsorships
Many Club Sports enlist the help of former alumni, corporations, or family members to help support their Club Sports financially. UAlbany has several regulations in contacting donors and receiving funds from family or alumni. If a Club Sport wishes to pursue any form of donation campaign please contact the Assistant Director, Intramural & Club Sport.

Annual Participation Dues
Club Sports are highly encouraged to supplement their funds through dues and fundraising. This fee is to be reflected in the budget proposal and financial statement of each Club Sport. Club Sport dues can range from $50-$1,600. Club Sports should have their annual dues structure written into the Club Sport’s /bi-laws. There are several ways that dues can be collected, however all dues must be deposited into the Club Sport CRBO account. Please refer to the Deposits section for more information.

Budget Submission Process
Each year registered Club Sports will submit an annual budget to serve as the funding application for student association fee money. The process begins with Club Sport presidents meeting with the Assistant Director, Intramural & Club Sports to review the budget for the upcoming fiscal year. This should take place by February 1st. In late February the Club Sport representatives will meet with the Student Association to review these budget requests and determine how to best divide the available money. Campus Recreation will be present at the Student Association meetings to advocate for the fiscal needs and goals of the Club Sports. Some criteria that may be used in favor a Club Sports include:

- Value of the Club Sport to UAlbany
- Efficiency in budgeting and sound financial decisions from the year prior
- The compliance with CRBO and Student Association rules and regulations pertaining to Club Sports
- Activities and accomplishments/ schedule
- Dues charged & collected of its members
- Fund-raising efforts
- Assessment of each Club Sport’s initiative, responsibility, and morale

Release of Funds
Before funds from the budget can be disbursed, including vendor payment, purchase orders, etc., all club sports must have completed the following:
- Budget Proposal Form with Equipment and Supplies Wish List
- Completed membership/roster
- Officer contact information – email and phone numbers
- Copy of Fall Schedule
- Hazing form
- Anti-drug and alcohol use
- Copy of Club Constitution and By-Laws
- Faculty advisor contact information
- Updated page on MyInvolvement
DEPOSITS

All funds collected and revenue generated by a Club Sport, regardless of the source of the funds, must be deposited into the Club Sport’s CRBO account no later than at the conclusion of the first available business day.

- Checks should be made out to the UAS with the Club Sport name and account number listed in the memo line (please include gender if applicable)
- Payment for uncollected ("bounced") checks is the responsibility of the Club Sport.
- Checks returned by the bank for any reason will be charged back to the Club Sport’s account, plus the service fee charged by the bank.
- All funds collected (through admission fees to dances and events, fund raising, sales, etc.) must be deposited into the organization’s account.
- Maintaining a petty cash account is against CRBO policy
PURCHASING

Prior Approval
There are zero exceptions, all Club Sport purchasing must go through the CRBO office. A Club Sport must not pay any expenses directly out of revenue collected.

Purchase
One of the most common transactions a treasurer will make is a purchase request. Purchase requests are the means through which the CRBO processes payments for Club Sport expenditures. A purchase request must be filled out every time a payment is to be issued on the behalf of the Club Sport. Unless there are extenuating circumstances (see Reimbursements), all expenses and payments must be processed through traditional purchase request via CRBO.

Required Paperwork:
- CRBO Purchase Request Form
- UAS Disbursement Form
- Proper Documentation (Please see Documentation section for details)
- Submit 2 weeks prior to CRBO, Attn: Assistant Director, Club Sports

Note: for information on Travel and Personal Service payments, please reference appropriate sections

Reimbursements
One of the least common transactions a treasurer will make is a reimbursement to individual members of the organization for out-of-pockets expenses. This is primarily because reimbursements are reserved for emergency situations only. These reimbursements will require extenuating circumstances and approval from the Assistant Director, Intramural & Club Sports. Proper receipts and explanations as to what was purchased, when it was purchased and why it was purchased must accompany all reimbursements. All reimbursements and payments to individuals must be made through the CRBO.

Required Paperwork:
- CRBO Purchase Request Form
- UAS Disbursement Form
- Proper Documentation (Please see Documentation section for details)
- Expect a 2 week turn around period for processing
TRAVEL

Travel Approval
All Club Sport travel must be approved and on file with the CRBO prior to any travel. A copy of the approved travel itinerary must be submitted to the Student Activities Business Office before any travel related cash advances or reimbursements can be processed.

Required Paperwork:
- CRBO Travel Request Form

Planned Expenses
As most trip experiences are pre-calculated, nearly all travel expenditures will be paid in advance. This includes hotels, bus/air/plane/train, event/tournament registration, etc. Note: as each will require separate processing, please be sure to complete a separate CRBO Purchase Request Form for each expense (i.e. hotel quote separate from tournament registration, etc.).

Required Paperwork:
- CRBO Purchase Request Form
- UAS Disbursement Form
- Proper Documentation (Please see Documentation section for details)
- Submit 2 weeks prior to CRBO, Attn: Assistant Director, Club Sports

Ad Hoc Expenses
As mentioned previously, reimbursements are reserved for emergency situations only. These reimbursements will require extenuating circumstances and approval from the Assistant Director, Intramural & Club Sports. As they will likely not be approved for reimbursement, no out of pocket trip expense should be conducted.

One exception to this rule is travel with a personal vehicle. Personally owned automobiles may be used when other transportation is not available or appropriate. Mileage in excess of an individual's typical commute to or from their official work station is reimbursable at the allowable business mileage rate established by the Internal Revenue Service (IRS). Requests for mileage reimbursement should be substantiated with appropriate documentation.

Mileage rate is as follows:

<table>
<thead>
<tr>
<th>Applicable Period</th>
<th>Rate (cents per mile)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1/1/15 - present</td>
<td>57.5</td>
</tr>
</tbody>
</table>
Required Paperwork:

- CRBO Purchase Request Form
- UAS Disbursement Form
- Proper Documentation (Please see Documentation section for details)
- Expect a 2 week turn around period for processing
PERSONAL SERVICE/PAYMENTS TO INDIVIDUALS

A Personal Services expenditure is when a Club Sport is looking to pay someone for their “time”. Examples include, but are not limited to coaches, DJs, and trainers. Whenever a Club Sport is paying an individual for "personal services", formal written documentation must be provided. This includes a Social Security Number (SSN) of the person performing or providing the service OR Tax Identification Number/Employer Identification Number (TIN/EIN) if the service provider is a business as well as a permanent address of the service provider. A W9 form will suffice as it contains both the SSN/TIN/EIN and the Permanent Address of the service provider.

Required Paperwork:
- CRBO Purchase Request Form
- Contract (if applicable, see below)
- W9
- Credentials/Certifications
- Proper Documentation

Contracts
In some instances, vendors or Personal Service Providers request a contract. In addition to prior approval from the Assistant Director, Club Sports, all contracts require the Student Association President & Comptroller signature in order to be paid with group funds. Students should never, under any circumstances, sign contracts on behalf of their Club Sport. If a student does sign a contract, he/she will be held personally liable for the terms of the contract.

Please have the assigned contractor fill out the SA Contract form that can be found in the Forms Section of this Guide.
The University at Albany has elected to contract with University Auxiliary Services at Albany, Inc. (UAS), a non-profit organization, to provide the food services on campus in an effort to minimize costs and maximize convenience, value and safety to students, staff, faculty and visitors. In order to exceed the expectations of the University, UAS has elected to have an exclusive dining services contract with UAlbany Dining, managed by Sodexo, Inc. All food and beverages served on campus must be provided through UAlbany Dining. The UAlbany Campus Food Policy can be found here:


As food purchases require several checks/balances, any Club Sport considering this type of purchase should first contact the Assistant Director, Intramural & Club Sport.
ASSET MANAGEMENT

Annual Audits
Starting in 2016-2017 Club Sport will submit an audit listing their exact expenditures for the year. This will be included on the annual report. The Club Sport will also be required to keep an accurate inventory. Failed audits or failure to complete an audit can result in financial probation and funding cuts. It is advised that officers track their income and expenses throughout the year to prepare for the audit at the end of the season.

Equipment Purchases
To effectively manage the Club Sport assets, whenever equipment is purchased (computers, equipment, storage, uniforms, etc.) an inventory form must be updated. Any single piece of equipment that costs more than $250 must be added to SA’s asset listing.
Deposit Forms

UAS Agency Fund Deposit Form
1. Instructions available at:
2. Form available at:
3. The following sections should be completed by the Club Sport:
   a. All sections prior to “Depositor’s Name”

Payment/Disbursement Forms

CRBO Purchase Request Form
1. Form available at: http://www.albany.edu/campusrecreation/club_sports.php

UAS Disbursement Form
1. Instructions available at: [http://www.albany.edu/uas/files/UAS_Disbursement_Form_Instructions.pdf](http://www.albany.edu/uas/files/UAS_Disbursement_Form_Instructions.pdf)
3. The following sections should be completed by the Club Sport:
   a. Sections 1-4
   b. Section 7 (be sure to include Club Name somewhere in description)

Student Association Contract
1. Example available at: [http://www.albany.edu/studentassociation/docs/SampleSAContract.pdf](http://www.albany.edu/studentassociation/docs/SampleSAContract.pdf)

W9
1. Information and form available at: [http://www.albany.edu/purchasing/state_funded/form_w-9_sf.html](http://www.albany.edu/purchasing/state_funded/form_w-9_sf.html)

CRBO Travel Request Form
1. Form available at: http://www.albany.edu/campusrecreation/club_sports.php

DOCUMENTATION

Documentation for deposits and disbursements answers the who, what, where, why, and how many, for the transaction. The documentation provided is in the form of store receipts, invoices, bills, contracts, flyers, memos/e-mail, images, etc. Documentation is provided so that someone unfamiliar with the Club Sport can quickly and easily understand the purpose and
appropriateness of the transaction. It will also help other members of the Club Sport to understand weeks, months, and years later why a particular expenditure was made. Providing incomplete, unclear, or inadequate documentation will result in delays in processing the vouchers and releasing checks. The following is a list of specific types of expenditures and the types of documentation needed.

Deposit Documentation Examples:

Dues
Whenever a Club Sport collects dues, an excel spreadsheet of the active roster, the amount paid, the form of payment, and check number if applicable. If one or members did not submit/were exempt from dues or members paid differing amounts, please include a detailed explanation outlining these financial discrepancies.

Charitable Donations (Receiving)
Whenever a donation is received, please include a dated memo from the donor referencing the amount/item(s) donated as well as the named recipient (i.e. the Club Sport name). This memo should also include the donors/organizations name, permanent address, and valid contact information.

Event Revenue/Fundraising
Whenever a Club Sport hosts an event and funds are collected (i.e. tournament, fashion show, ticket sales, restaurant sponsorships, workshops/clinics, etc.), several forms of documentation are required. Frist would be a copy of the promotional material used for the event. A website post, e-mail blast, flyer, recruitment letter are all common examples and should include the date, time, location and cost of the event. Additionally, the attendance list/count will need to be provided.

Purchase Documentation Examples

Charitable Donations (Giving)
Whenever a Club Sport wants to provide an organization with a donation, it is important to remember that only Club Sport income can be utilized to do so. The Student Activity Fee funds allocated to the Club Sport may not be donated. A dated memo in the form of an e-mail for formal letter will suffice as documentation for a charitable donation. The memo should include the recipients/organizations name, permanent address, and valid contact information. The memo should also include the donor (i.e. Club Sport name) and donated amount.

Equipment
Whenever a Club Sport requires an equipment purchase, the group would need to contact the student association’s treasurer to complete a purchase request form as well as a bill or quote of the equipment attached to the purchase request to be turned into the Assistant Director of Intramural and Club Sports for approval and to make the actual purchase.

Facility/Space Rental
Whenever a Club Sport secures a facility/space rental (for practice/ game/ match/ tournament, team meeting, other event), a copy of the facility rental quote must be attached to the voucher or
invoice for verification. The quote should include the date(s), time(s), location, host name, host contact information and total cost of the rental.

Prizes/Awards
Whenever a Club Sport host an event with prizes, a raffle or some other form of an award, a copy of the promotional material used for participant recruitment is required. Following the distribution of the prize(s)/award(s), the Club Sport will need to submit to CRBO a list of the recipient’s names, permanent addresses and contact information.

Printing, Publications, Advertisements
Whenever a printing, duplication, or advertising charge is submitted a copy of the flyer, poster, newsletter, advertisement etc. must be attached to the voucher or invoice for verification.

Gifts
Whenever a Club Sport wishes to purchase gifts, all fundraised money must be collected prior to submitting a purchase request. Following the distribution of the gift(s), the Club Sport will need to submit to CRBO a list of the recipient’s names, permanent addresses and contact information.

Travel- Sporting Event Registration/Tournament Fee
Whenever a Club Sport has been approved to travel and is attending a sporting event, a copy of the completed event registration form will need to be submitted. If the form does not include the name, date, time, location, host name, host contact information and cost of the event, a memo from the host outlining these details will need to be submitted. A list of participating members will also be required.

Travel- Transportation/Accommodations
Whenever a Club Sport has been approved to travel, a copy of all anticipated travel expenditures must accompany the CRBO Purchase Request. This includes quotes from hotels as well as transportation companies. To ensure a group is getting the most “bang for their buck”, comparative quotes are encouraged and, depending on the expenditure, maybe requested.

Uniforms/Apparel
Whenever a Club Sport wishes to purchase uniforms or promotional apparel, all fundraised money must be collected prior to submitting a purchase request. Documentation in the form of an excel spreadsheet noting the active roster, the amount paid, the form of payment, and check number if applicable will be required. If one or members did not submit/were exempt from payment or members paid differing amounts, please include a detailed explanation outlining these financial discrepancies.