Office of the Comptroller

2009 – 2010 Fiscal Year Treasurer’s Handbook

...individual responsible for Student Association (SA) funds has a firm grasp of policy and of our regulations. All of the terms, concepts, and information contained within this handbook are vital to being able to efficiently handle the funds that are allocated to your organization.

Even if you have been a student group leader during a prior year and have read an earlier version of this handbook, you should still read it in its entirety. The Student Association as well as its environment experiences many changes from year to year, and it is vitally important for you to be aware of the latest requirements.

This handbook is intended for Student Association Recognized Student Organization’s (RSO) executive board members who intend to have signatory powers for their group’s budget. Only Presidents and Treasurers are eligible to possess signatory power for their group. You and your RSO will be held responsible for adhering to Student Association policies.

If you or any member of your group is found to be embezzling group money, which includes, but is not limited to, diversion of your group’s revenue from events, misappropriating group funds for personal use, theft of group Inventory, or submitting falsified documentation for reimbursement, you will face prosecution.

Be aware that Student Association group officers have been prosecuted by NYS Attorney General’s Office for theft and misappropriation of funds.

We ask you and your respective RSO to adhere to the guidelines of this handbook and the policies within it, because the RSO and their respective officers, personally, may be held financially and legally liable for violating them.

If there is a section of this handbook that is unclear to you, we strongly encourage you to contact the Comptroller to clarify the section in question. Together we can insure that you and your respective RSO will utilize your funds appropriately.

Steven Berkowitz, Comptroller

Joshua Sussman, President
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NEW- Voucher Process: Expense Requests:

The procedure by which you access Student Association funds that have been allocated to your group is through the voucher process. Such can be completed in the Comptroller’s office or at the Student Association Front Desk. After the voucher has been filled out and signed by a group officer with signatory power, provided by passing Student Association’s Treasurer’s Exam (Exam will be offered at SA 101 but can be taken any time in the SA office if failed the first time), it is to remain with the individual that completed the voucher or encumbrance with you. After completing the voucher with you the employee will hand you a receipt so you can track your voucher.

All the information requested by the voucher process must be submitted at the time of voucher completion. Please understand that due to the volume of vouchers processed each week, the Comptroller’s Office does not have the time to track down this information. Please be complete and specific to avoid the Comptroller denying the incomplete voucher, which in most cases will delay when your check is cut. This will substantially delay payment to a vendor from whom you wish to procure goods or services.

A delay in payment can have devastating effects on a program, for most vendors and performers will not deliver or perform without timely payment. In the event that you are uncertain, as always recommended, we encourage you to contact the Comptroller to ensure you have provided the required information before completing the voucher.

Besides trying to fill the voucher out correctly the first time, it is recommended to check the voucher tracker throughout the week for rejected vouchers. Once your voucher has been rejected, it will be changed in the voucher tracker immediately. If you fix an a rejected voucher with the Comptroller, Deputy Comptroller, or Assistant Comptroller by Thursday office hours, we may be able to have that voucher jump back into the pile. It will then be processed the following week, as initially intended. Otherwise, as stated in the previous paragraph, the processing of your group’s voucher will be delayed.

NEW- Below you will find the schedule for a Check Run; the process from voucher to Check or Encumbrance.

<table>
<thead>
<tr>
<th>Monday</th>
<th>Tuesday</th>
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<td>7th</td>
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<td>Voucher processed with SA employee and passed on for Comptroller review</td>
<td>- Comptroller’s Approval.</td>
<td>- Comptroller’s Approval.</td>
<td>* Check mailbox for kick-backed vouchers from Comptroller.</td>
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<td>16th</td>
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<td>-University Approval.</td>
<td>-University Approval.</td>
<td>-Encumbrances can be picked up after 3PM</td>
<td>- Checks can be picked up (after 4 PM) or are mailed.</td>
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<td></td>
<td>-University Staff submit vouchers to UAS (noon).</td>
<td></td>
<td>* Check mailbox for kick-backed vouchers from University.</td>
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NEW- Vouchers may be filled out any day of the week in the STUDENT ASSOCIATION office.

- NEW- Vouchers can always be tracked on the voucher tracker system
• **New**- All vouchers for reimbursement must be submitted within 30 days of purchase.
• Incomplete Vouchers can be tracked with your receipt number on the voucher tracker.
• Checks and encumbrances will not be ready until 3 PM.
• **New**- Your voucher is not complete until the person with signatory power from your group signs it.
• **There are no emergency checks. Plan ahead.**
• Please have your budget numbers readily available when you come to the office to fill out the voucher with the STUDENT ASSOCIATION employee.
• Only a group’s President or Treasurer who has passed the Treasurer’s Exam may sign a voucher and pick up a check.
• No one can sign a voucher reimbursing themselves (such a request must be signed by another authorized signatory).
• Use your department (group account) number and budget object numbers on all vouchers. Budget Object Numbers are four digit numbers that are standard for every group (i.e. 6143). These numbers can be found in the budget for 2009-2010 which is on the STUDENT ASSOCIATION website under Forms/Documents. There may at times be project codes that apply.

All vouchers turn into either an encumbrance (purchase order) or a check (payment request) based on your request:

- **Encumbrances:** check the “Encumbrance” box on the voucher. These allow for goods to be ordered or purchased in some stores and have the invoice mailed to the Comptroller’s office for payment. It is essentially an authorization of purchase by the Comptroller or a “purchase order” with a limit that you must request in the space marked “Not to Exceed.”

  The purchase order is only valid when the following are present:
  - All three signatures at the bottom left hand corner
  - An estimation of cost that the receipt cannot exceed
  - A group name and account number at the top right hand corner
  - The dates and event that the goods will be used for

**NEW**- Note from the schedule when encumbrances will be available – generally the next Tuesday after the submission deadline (7 business days). You will not receive a check, but rather a copy of the purchase order listing that payment is authorized up to a certain limit from OSI. You may present this to the vendor for payment, and they will bill Student Association later. Enter a limit on the voucher that ensures you will cover your entire expense.

Do not attempt to purchase more goods than can be accommodated by this limit. It’s in your best interest, since you will not be reimbursed for it without prior approval by Comptroller.

Only vendors that have agreed to accept our encumbrances in advance will accept them, so you are advised to select from among them. Some of them include:
  - Price Chopper (food)
  - Broadway Marketing (trophies and awards)
  - Party Warehouse (party favors, novelties)
  - Chartwell’s (on-campus catering)
  - Office of Student Involvement- University at Albany (facility fees)
  - Performing Arts Center (rehearsal and performance space)
  - Staples (supplies): ORDER IS PLACED AT STUDENT ASSOCIATION (CC 116)

**NEW**- Each group will be responsible to submit a list of their executive board members. Please submit by September 18th if you haven’t already done so.
NEW- All receipts are required within 3 days of the purchase. Failure to submit receipts to the Comptroller will result in your group’s account to be frozen.

*Please note*: For Price Chopper encumbrances, please make sure the group name (ex. Crew Club), the purchase order number (5 digit reference number in red ink), and the purchaser’s name is on the yellow Price Chopper receipt you will receive. Also, please make sure the Price Chopper customer service associate keeps your white encumbrance for their files. They should give you a yellow copy for your records along with your receipt.

It is your responsibility to make sure the group name and purchase order is written on the yellow Price Chopper. Alert the Price Chopper employee if your receipt does not include the group name and purchase order #.

- **Payment Requests**: you should fill out a payment request when the amount to be paid is certain. If a DJ wishes to be paid following a performance, for example, you must specify to whom payment is to be made and for how much. This will be processed according to the schedule, meaning that the check will be available the second Friday following Monday’s deadline. *Do not promise payment unless you are sure it has been approved by Comptroller.*

**Documentation Required for Vouchers and Encumbrances**: In order for us to honor your request for disbursement of funds, you must prove the legitimacy of the expense. The documentation to do this comes in many forms, but keep in mind that larger expenses require more support. The following documentation must be attached to each voucher and encumbrance completed with the STUDENT ASSOCIATION employee, even if they all pertain to the same event:

- **A flyer or newspaper ad**: for most groups, your expenses will be for events your group sponsors. These events must be open to all students, and students must be made aware of them in advance. This may be accomplished through the posting of flyers, or in some cases, through advertising in an on-campus newspaper. The flyer must describe the event as open to all students and must contain the phrase “Your Student Activity Fee at work.” Additionally, for a flyer to be eligible, approval of flyer posting is required and can be obtained through the Office of Student Involvement (see Contact Information).

- **A bill or invoice**: a bill or invoice from the vendor must be submitted when your group fills out the voucher or encumbrance with the STUDENT ASSOCIATION employee requesting payment to the vendor.

- **A copy of the contract**: when the Comptroller and President signs a contract on behalf of your group, you should ask for a copy. Attach this copy when payment is due. Contracts not bearing the Comptroller’s and President’s signature are not valid documentation.

- **A list of attendees**: some groups do not incur expenses for public events; groups may be away at trips. You must then attach a list of all individuals attending the event, team roster and competition/practice schedule for the year/semester. *This List will also be required for all reimbursements for meals.*

- **Proof of professional services**: if you want to pay a Campus Organizer, DJ, instructor, Coach etc. for providing “professional services” services, you must attach a copy of his/her resume and business card, or website to establish his/her bona fide status.

- **Three different price quotes (Competitive bidding)**: for capital expenditures in excess of **$2,000**, you are required to obtain at least three estimates for the goods that you wish to purchase. You don’t need to go with the lowest price, but you must explain why not. You should be requesting an encumbrance, because you must obtain prior authorization from the Comptroller in the form of an encumbrance or a contract for purchases of this size.
Reimbursements: a request for reimbursement requires not only establishing that the debt originally incurred was in accordance with Student Association Policy, but also that the individual requesting reimbursement actually paid the debt out of pocket. Therefore, in addition to the documentation required above, the following must be attached to prove payment:
- If paid with check, a copy of the front and back of the payer’s cashed check
- If paid with cash, an original receipt
- If paid with credit card, an original receipt (even if you provide a credit card statement we still need the original receipt)
- Account highlighting the expense (should include an itemized statement if necessary)

* NEW—When multiple receipts are being handed in for reimbursement you need to attach an additional sheet with the amount on the receipts added up. For example the sheet should look similar to this-

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<td>+$52.50</td>
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= $105.73

* We want to inform you that disbursements of personal funds are risky. There is no reimbursement guarantee, be certain the expenses are legitimate, that group funds are available, tax is not included and so forth, by contacting the Comptroller to receive at least verbal approval prior to outlay of personal funds. We encourage you to instead plan ahead, and use an encumbrance and a tax exempt form. It is in your best interest.

* Also, please keep copies of all documentation (flyers, receipts, proof of professional service, list of attendees, etc.) for your own records. The Comptroller’s office may request documentation at anytime. Failure to produce requested documentation may result in a hold on your group’s budget.

Inventory Policy:

Student Association has established an Inventory Policy that aims at minimizing the risk of theft and helping the Student Association to more efficiently monitor groups’ maintenance of Inventory.

All vouchers and invoices indicating purchase of any equipment exceeding a cost of $100 per item shall state as its shipping address:

**University at Albany, Student Association**
**CC116, 1400 Washington Avenue**
**Albany, NY 12222**

- Office Supplies exceeding $100 will also be required to be shipped the above address.
- It is important to recognize this requirement, as vouchers not satisfying it will not be processed and payment will not be made until adjusted.

Upon arrival at Student Association, item/equipment will be assigned an Inventory Control Number (ICN) in the form of a tag attached to the item. The ICN will be used in the future to communicate to the Student Association of any groups’ Inventory. The group will be contacted to sign an Inventory Arrival Form and will be able to pick up the item from the Student Association after it is recorded in SA Inventory and is
approved by the Comptroller or other authorized SA personnel. The President or Treasurer of a group can only sign out equipment and office supplies.

Inventory is the responsibility of the group officers holding signatory power. Student groups will maintain inventory throughout the year and ensure its safety and proper use.

Under certain circumstances, Inventory subject to the policy stated above can be shipped to a different location, provided Comptroller’s approval is given. Such arrangements are to be made by group officer and Comptroller, in conjunction with submission of a voucher. Upon arrival of Inventory that has been arranged to arrive at another location than Campus Center 116, Student Association should be contacted to tag equipment and group officer will sign out the good. Inventory expected to arrive will be tracked by Comptroller’s Office.

Upon request from the Comptroller, at the beginning and end of each academic year, an inventory of all equipment must be submitted to the Comptroller detailing where each item is located, along with an explanation for any changes in inventory that might have occurred. This will make Student Association’s and funded groups’ transition of Executive Board much less complicated. Failure to submit an Inventory list at the beginning of the year will result in frozen budgets, until said list is submitted. Similarly, failure to do this at the end of the year will result in next year’s budget proposal being rejected or frozen, until said list is submitted.

In addition to this, an Internal Control Officer will perform a physical Inventory of certain equipment assessed as high-risk items, based on risk for improper use, a minimum of two times per academic year.

Until further notice Student Activity fees may no longer be used to purchase digital cameras, due to its high exposure for improper use. Groups have the option to sign out Student Association’s digital camera for events or purchase a disposable digital camera.

Please note the Comptroller reserves the right to request equipment not exceeding $100 to be shipped to Student Association at Campus Center 116.

An audit can be performed of any and all groups’ Inventory at any time, at the discretion of the Comptroller and President.

Failure to account for group’s Inventory may result in judicial action for theft of Student Association property.

Income Earned By Groups:

You are expected and encouraged to raise income and if you do so, you will increase your total budget. Fundraising may be accomplished by using your tabling days (of which every Student Association RSO has 30 days for the academic year) to have vendors, bake sales, craft sales, etc. It is required that each group fundraise 5% of their total budget per year. If no fundraising is done before the completion of the Fall semester the Comptroller will freeze your budget. Your budget will become unfrozen after the President or Treasurer meets with the Comptroller.

Cash or checks received from dues, fundraising efforts, or other sources must be deposited within one (1) business day at the SEFCU bank branch in the Campus Center.

The procedure for making deposits is as follows:

  1. Obtain a bank deposit form and a green income deposit form from the Front Desk of Student Association (CC116)
2. Fill both of them out and take the checks/cash to the SEFCU branch located in the Campus Center. Give them the funds and the BANK DEPOSIT FORM (not the green income deposit form). SEFCU will give you a receipt (ask for 2 copies of this receipt).

Bring these receipts back to the Front Desk with your green income deposit form and give it to the Administrative Assistants. They will give you a final receipt of the transaction for your records. Please be aware that if you do not submit the SEFCU receipt to the front desk, your group will not be credited for the amount of the deposit.

The Comptroller’s Office and authorized SA personnel including, but not limited to, the SA President, SA Vice President, may perform random on site cash on hand verifications to ensure fiscal accountability and document the amount of cash on hand. If there are any discrepancies between the amount(s) recorded by authorized SA personnel and the final receipt of deposit an investigation will take place and may result in judicial action by the Student Association and/or the University at Albany.

**NEW-Ticket Policy:**

All ticketed events utilizing Student Activity fees are required to use Student Association printed tickets and are required to be sold at Copies Plus. Using a Ticket Order form obtained by the front desk submitted together with voucher pertaining to ticketed event, tickets will be ordered and produced. Upon information from the group officer, number of tickets and ticket price shall be stated on the ticket. If the event and ticket request(s) are approved by the Comptroller’s Office, the tickets will be made within 10 business days of submission. Printed tickets will then be available at Copies Plus and additional form(s) will be required to be completed at Copies Plus before the tickets are made available to the public. Copies Plus will then deposit the revenue earned into your account. **When your group has an event on campus you will need to fill out an employee request form with the Comptroller a week prior to the event so that there will be a STUDENT ASSOCIATION employee at the time of the event to monitor ticket sales.** After being granted written permission from the Comptroller tickets can only be signed out by group officer with signatory power (President or Treasurer) in the case of a STUDENT ASSOCIATION employee being unable to attend the event. The tickets can be picked up an hour before Copies Plus closes on the day of the event and if the event is on a Saturday or Sunday the officer can sign out tickets on Friday from Copies Plus. If there are any questions or concerns, please consult Copies Plus, Student Association Front Desk, or the Comptroller’s Office prior to your ticket request.

On the next business day following the event; deposit shall be made to SEFCU branch in the Campus Center, by same officer signing out tickets, according to deposit procedures stated above. In addition to the SEFCU deposit receipt brought to the Student Association, unsold tickets are to be returned to the Front Desk. Reconciliations between unsold tickets and revenue will be made.

The Comptroller’s Office and authorized SA personnel including, but not limited to, the SA President, SA Vice President, SA Director of Operations may perform random verification on site for cash and tickets on hand to ensure fiscal accountability, legitimacy, and document the amount of cash on hand.

The Comptroller or authorized SA personnel instructed by the Comptroller’s discretion may randomly perform the following actions:
1) Immediately after an event on a non-business day or if the event is not during banking hours to require all cash, funds, and tickets on hand to be deposited in the SA Safe.
2) At anytime, document cash and tickets on hand.
3) At anytime, take cash on hand and deposit the funds at the SEFCU Bank or to SA Safe.
Any discrepancies will be investigated. We understand that in previous years ticket sales have been made in violation with policies. However, we guarantee that any group not complying with this policy from hereon will have their budgets frozen for the remainder of the fiscal year. We like to bring it to your attention that the Ticket Policy is reflected by NYS Fiscal & Accounting Procedures. These are not our laws; they are New York State’s. It’s in your best interest to follow them.

Misuse of revenue from student events is taken seriously and will result in judicial action and/or prosecution of guilty party.

**Group Ledger:**

With the beginning of this fiscal year each group is responsible to maintain a ledger for themselves. Each group will be responsible to submit the ledger to the front desk three times a year. The dates will be posted the second week of classes. The document shall contain current groups’ account balances, along with description of each transaction, and note transactions/expenditures that are in process. This will aid in the documentation between the groups records and the Comptroller’s records, and will ensure each group is aware of their remaining operating budget and help prevent overspending. If your group spends more than 60% of your budget before the completion of the fall semester your group’s account will be frozen until the beginning of the spring semester.

**NEW- You must reconcile your ledger to the year to date that is available monthly in your account file in the Operations office.**

*Failure to comply will result in your group’s account to be frozen.*

**Contracts:**

No students have the right to indebt or commit either the Student Association or the State University of New York At Albany itself in any written or verbal agreements. Therefore, all contracts must be approved and signed by the Comptroller and President of the Student Association. Any agreements between two (2) or more groups, which involve commitments of funding, must be made in writing, signed by the responsible budgetary officers of all groups involved and attested to by the Comptroller of the Student Association.

1) Approval by a Student Association official indicates only that the purpose of the fiscal commitment is in accordance with the student agency’s constitution and the commitment does not constitute a fiscal obligation of the Student Association of the State University of New York at Albany

2) Any agreement made without the signature of the Comptroller is not binding

Contracts are agreements made between providers of services and the Student Association. Understand that a contract is necessary for any **Professional Services** (Staff, Campus Organizers, Coaches, Speaker, DJ’s, band’s, etc).

Some performers present their own contracts and request that the Student Association agree to their terms. These contracts tend to be lengthy and very hard to understand. In the event that a performer does not have their own contract, the Comptroller’s Office has blank contracts that may be used.

*The Student Association Comptroller and President must sign every contract for it to be binding on the Student Association.*
This means that if you sign a performer’s contract and the Comptroller or President does not, the Student Association is not bound to honor the terms of the contract, but you are. Therefore, the performer can sue you in court and you will be personally liable for the payment agreed upon.

- Protect yourself – don’t sign contracts until the Comptroller and President do. It’s in your best interest.

Once the Comptroller and President has signed the contract, it is legally binding and may not be later altered by anyone without the Comptroller’s approval.

In order to have a contract approved by the Comptroller and President an appointment must be made a minimum of 10 business days prior. An explanation for contract is necessary before approval.

Tax Exemption:

The Student Association is tax exempt in New York State only. For any purchases made within New York State, we will not pay tax. Purchases made outside of the State of New York will require your group to pay the tax. Our tax-exempt number is included on the voucher. Student Association will take care of the tax exemption in conjunction with Encumbrances and Checks. However, you will not be reimbursed for tax in conjunction with disbursement of personal funds. Therefore, we ask you to pick up a tax-exemption form available at the SA Front Desk prior to purchasing goods or services using your own money. It’s in your best interest.

Off Campus Venues & Alcohol:

Groups desiring to hold events off campus are permitted to do so, however, before the voucher requesting payment for venue is processed, the following has to be done:

- Ask venue’s insurance carrier to fax the Comptroller a Certificate of Liability Insurance listing Student Association, SUNYA as an additional insured for the event and date in question.
- Due to insurance concerns, student groups are not allowed to provide alcohol at events. Exceptions can be made, if certificate from venue is faxed to Comptroller proving Liquor Liability Coverage naming Student Association as additional insured. Student Activity funds may not be used to purchase alcohol under any circumstances. Any event where alcohol will be served must only use a cash bar, no open bar.

NEW-Transportation:

Student Association will only authorize transportation via chartering buses or public transportation.

Student Groups can no longer rent vehicles for travel. Nor will they be permitted to drive their personal vehicles to off-campus events. Any signatory seeking reimbursement will be denied.

1. The President or Treasurer of the group must submit documentation (requesting encumbrance/purchase order) to the Comptroller detailing the:
   - Event necessitating the travel (documentation is required)
   - Location of event
   - Exact dates of travel
   - An accurate estimation of cost (if applicable). A flyer should be attached to the encumbrance. If the voucher submitted is approved the Comptroller will issue a purchase order.
Alternative Sources of Funds:

- There is an Account/Department that has been specifically designated for Co-sponsorship. If your group is seeking more money for an event besides what is in your own budget, you may request money from the Account/Department. This request will need to be in writing, and will need the approval of the Student Association President, Vice President, Student Group Affairs Director, Multicultural Affairs Director, Gender and Sexuality Affairs Director and the Programming Director.
- Supplemental Allocations Account/Department. In order to receive money from this account, you must fill out the request form and meet with the Appropriations Committee of Senate. There you will present your written proposal. If your proposal is approved by the Appropriations Committee, it will be brought up for approval by Senate.
- You are encouraged to seek out other groups for co-sponsorship. If a common interest is established, other groups or university departments (i.e. Residential Life, UAS or Office of Student Activities) may wish to share some of the cost of your event. Both parties will have to sign the co-sponsorship form at the front desk of the Student Association and obtain the comptroller’s approval. NOTE: Line transfers within your own budget are not necessary and will no longer be processed.
- If a specific budget line is overspent the overall group budget must cover all expenses.

Fundraising:

Group fundraising (i.e. bagel sales, candy sales, raffles, event-a-thons) will be monitored closely with revenue projections, day of deposits and activity reports. The idea is to make evident a proactive approach by SA to prohibit theft, wrongdoing and abuse of Activity Fee funds. Student Activity funds may not be donated for charitable cause. However, fundraised money can be donated, provided proof of deposit of non-Student Activity funds is produced.

Postage:

If your group needs to mail documents (including overnight mail) postage can be charged to your account. Only group business mail can be sent through the Student Association office, and it must be stamped with the Student Association stamp, which can be obtained from the Director of Operations.

Applying for Next Year’s Budget:

Each spring semester, you will be required to submit a proposal for the subsequent year’s budget. If no proposal is submitted, your group will be allocated zero dollars for next year. The Budget Committee examines overspending issues and income earned. These two categories, will determine the increases/decreases for the following year.

Charge backs for Prior Year’s Over-spending:

Your group may not spend more than the sum of your total appropriations, income, and supplemental allocations during the year. Vouchers will not be processed that would cause a group to overspend its budget. Therefore, plan ahead and watch your bottom line. If your group ends the year with your budget in the red, the group will be charged back 110% of this amount in the next fiscal year. This deduction will be allocated over your budget’s lines in accordance with your group’s wishes. No spending for a current year will be allowed until prior year’s overages are accounted and paid for.
Recordkeeping:

Phone Bills:

Since, we receive your phone bills directly from the University; you are not informed of the phone expense you have incurred. Simply visit the Front Desk to track the amount of your phone bill. Further, also track your account at Copies Plus; we will deduct funds from your group’s Student Association Services (SAS) line as you use their services (for student group purposes only). Copies Plus will ask for your group’s SA issued SUNY card (e.g., 1001).

Assets:

Groups must also keep a record of all assets in their possession to be inspected at any time upon the request of the Comptroller. You can use a page in your ledger book; simply record the asset’s description, date of acquisition, and price. When an asset is disposed of, strike it out. Assets you must keep records of are generally those costing more than $100 and having a useful life greater than one year. Computers and other electronic equipment are examples (do not include costumes or other personal effects that will not be reused).

Ledger Example:

<table>
<thead>
<tr>
<th>Date</th>
<th>Description</th>
<th>Line #</th>
<th>Debit (-)</th>
<th>Credit (+)</th>
<th>Balance</th>
</tr>
</thead>
<tbody>
<tr>
<td>2002</td>
<td>General Ledger Page</td>
<td></td>
<td></td>
<td></td>
<td>$850.00</td>
</tr>
<tr>
<td>7/15</td>
<td>Creative Writing Corp-Books</td>
<td>6145</td>
<td>$300.00</td>
<td></td>
<td>$550.00</td>
</tr>
<tr>
<td>7/22</td>
<td>Annual Dues from 22 Members</td>
<td>5015</td>
<td></td>
<td>$220.00</td>
<td>$770.00</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Date</th>
<th>Description</th>
<th>Line #</th>
<th>Debit (-)</th>
<th>Credit (+)</th>
<th>Balance</th>
</tr>
</thead>
<tbody>
<tr>
<td>2002</td>
<td>Income</td>
<td></td>
<td></td>
<td></td>
<td>$0.00</td>
</tr>
<tr>
<td>7/22</td>
<td>Annual Dues from 22 Members</td>
<td>5015</td>
<td></td>
<td>$220.00</td>
<td>$220.00</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Date</th>
<th>Description</th>
<th>Line #</th>
<th>Debit (-)</th>
<th>Credit (+)</th>
<th>Balance</th>
</tr>
</thead>
<tbody>
<tr>
<td>2002</td>
<td>Programming</td>
<td></td>
<td></td>
<td></td>
<td>$850.00</td>
</tr>
<tr>
<td>7/15</td>
<td>Creative Writing Corp-Books</td>
<td>6145</td>
<td>$300.00</td>
<td></td>
<td>$550.00</td>
</tr>
</tbody>
</table>

NEW- YOUR LEDGER MUST RECONCILE TO THE YEAR TO DATE MONTHLY LEDGER AVAILABLE IN YOUR GROUP’S ACCOUNT FOLDER IN THE OPERATIONS OFFICE. PICK THIS UPON A REGULAR BASIS ALONG WITH YOUR GREEN COPIES OF VOUCHERS THAT HAVE BEEN PROCESSED FOR CHECKS.

Treasurer’s Exam Requirements:

You will need to obtain a grade of 90% or above to receive access to your funds. If a group chooses to have only one officer with signatory power no reimbursements can be made to that officer with signatory power, as he/she cannot sign to reimburse themselves.
Please find contact information listed below. Copies of the Ticket Order Form, and Inventory Arrival Form are available at the Student Association front desk and via the web at <http://albany.edu/studentassociation>

Contact Information:

<table>
<thead>
<tr>
<th>Name, Position</th>
<th>Phone</th>
<th>Email</th>
</tr>
</thead>
<tbody>
<tr>
<td>Joshua Sussman, President</td>
<td>442-5640</td>
<td><a href="mailto:JSussman@uamail.albany.edu">JSussman@uamail.albany.edu</a></td>
</tr>
<tr>
<td>Steven Berkowitz, Comptroller</td>
<td>442-5640</td>
<td><a href="mailto:SBerkowitz@uamail.albany.edu">SBerkowitz@uamail.albany.edu</a></td>
</tr>
<tr>
<td>R. Scott Birge, Director of Campus Center</td>
<td>442-5490</td>
<td><a href="mailto:sbirge@uamail.albany.edu">sbirge@uamail.albany.edu</a></td>
</tr>
<tr>
<td>Michael Jaromin, Director of Student Involvement</td>
<td>442-5566</td>
<td><a href="mailto:MJaromin@uamail.albany.edu">MJaromin@uamail.albany.edu</a></td>
</tr>
<tr>
<td>Julia St. Amour Glass, Director of Operations</td>
<td>442-5649</td>
<td><a href="mailto:jstamourglass@uamail.albany.edu">jstamourglass@uamail.albany.edu</a></td>
</tr>
</tbody>
</table>

Student Association Website    www.albany.edu/studentassociation

July 2009 Revision

*Please note:* Future revisions to this policy may be amended at anytime during the fiscal year. It is and will be your responsibility to consult with the Student Association and review the Treasurer’s Handbook from time to time to make sure you are aware of any changes.