2019-20 Treasurer Handbook

Treasurer Responsibilities:

- Treasurers must be trained annually by the Office of Student Engagement. Training is offered online and each new treasurer must complete the training before budgetary access is permitted. **Please note that the business office will not be able to process any reimbursements/invoices/contracts until the current treasurer of your organization has been trained.**
- Ensure that your chartered organization has submited a signed copy of the Swarthmore's non discrimination agreement at the start of each Academic Year. This document will be emailed to club leaders each fall.
- Ensure that travel itineraries are provided when groups utilize Bargain. Only Swarthmore Van Certified drivers are eligible to drive rental vans.
- Complete the Equipment registration form for long term equipment purchases. Read more in the Equipment Purchasing Expectations.
- Per SBC Policy, all treasurers must sign the SBC Treasurers agreement at the start of their term.
- Per SBC and Institutional Policy Treasurers should maintain a record of all transactions for their organization. Record-keeping is essential to maintaining accurate documentation for the organization's historical records. Please see [OSE Base Budget](#) for a budget template and directions on how to maintain a basic ledger of your transactions. Records should be transferred to each treasurer, or stored in an [organizational google drive.](#)
- Read the treasurer's handbook and all relevant OSE/SBC emails.
- Ensure that all purchases have a business use - This term will be clarified later in the document.
- Observe all of the SBC and Institutional policies outlined in this Handbook.
- Ensure that any members making purchases on behalf of your organization understand the expectations outlined in this handbook.
- *A treasurer of a student organization that receives funding from SBC may not become a member of SBC.*
- *Per SBC and Institutional Policy Students may not remain a treasurer while studying abroad or while on a leave of absence.*
- *Per SBC Policy, the treasurer is responsible for drafting and presenting any proposals (including Spring Budgeting proposals) to SBC.*
- *Per SBC policy funds must be spent for the purpose in which it was allocated in accordance with the current SBC subcode definitions. Money cannot be transferred between subcodes without the prior approval of SBC.*

About Student Budget Committee:

Student Budget Committee (SBC) has been an institutional committee of Swarthmore's student government since 1946 when it began to allocate funds for student groups. At the end of spring semester each year, SBC runs Spring Budgeting, during which all chartered student organizations may propose a budget for the following year. Additionally, SBC has weekly meetings for student groups to propose for additional funding throughout the year as well as office hours throughout the week.

Weekly Meetings and Office Hours -
- The Student Budget Committee has weekly meetings to review supplemental funding requests on Sundays 5-7pm in Sharples Room 4.
- SBC's office hours are Monday, Thursday, and Friday 7:30-9:30pm in Parrish 473.

Supplementary Funding -
You may submit a proposal to request supplementary funding from SBC at their weekly meeting. The Supplementary Funding Request Form should be completely filled out and brought to the meeting. The *Explanation of Requests* section should be filled out in detail as SBC will review the form during their meeting. An example proposal can be found on the SBC website.

Important SBC Specific Information -
You may wish to review the SBC Bylaws with your organization to gain a better understanding of the student budget process at Swarthmore. A few key takeaways to note about SBC's structure are as follows:
- SBC **does not** fund retroactively
- *Fraud or attempts at fraud are immediate grounds for individual fines, legal, and/or College Judiciary charges, and the indefinite freezing of an organization's budget.*
- Pending revisions and/or clarifications of proposals for supplemental funding, SBC reserves the right to defer decisions until the following meeting.
- Appeals of any decision of the SBC committee can be presented to the SGO Executive Board at its next meeting. A notice of appeal must be presented to the Chair of Student Organizations within two days of when the decision was made.
- ***Any group that holds a charter and fails to appear for Spring Budgeting will have whatever funding it subsequently receives reduced by half.***

Important Rules and Regulations:

Business Use -

All purchases for student clubs or organizations must have a business use. In other words, the purchases must be related to a function of your club. Examples are supplies for an event, food for a club event for members or the public, equipment the club uses, etc. If you aren't sure if a purchase meets the "business use" requirement, please stop by the OSE during regular business hours.

Itemized Receipts -

An **itemized** receipt is required for all purchases made by a student group. This includes all credit card purchases and student reimbursements. Student reimbursement requests and credit card use forms are not complete until an itemized receipt is attached. Occasionally, businesses will provide a receipt that is not itemized to customers. You must follow up with them to obtain an itemized record of your transaction. The audit controls of the business office do not permit unstructured receipts. Additionally, if you have lost your original receipt, it is your responsibility to acquire another copy. Most businesses have the ability to print another receipt for you if you address the loss quickly.

✅ Acceptable itemized receipt: ❌ Unacceptable non-itemized receipt:
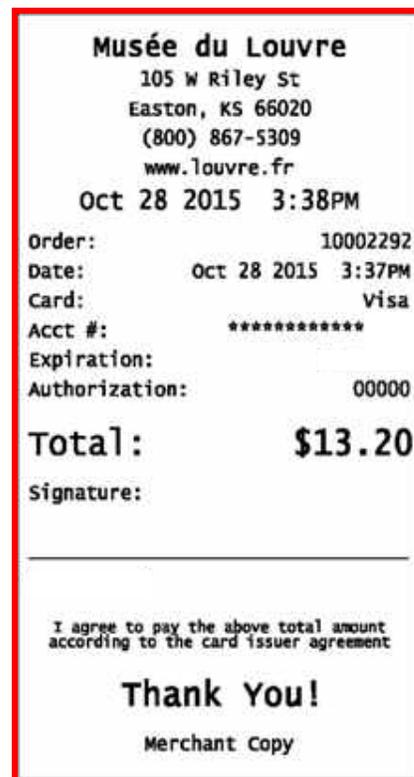
Hiring Students-

In rare cases, you might need to hire a student outside of your organization to perform a service for your organization. Typically, you should default to members of our organization who would not be paid. For example, if you have a van certified driver you should use that organization member before attempting to hire a student outside of your organization.

Non member students who perform a service for your organization must be paid through student payroll. Those students will be paid a college approved hourly rate for the number of hours they work.

Hired students must complete their employment paperwork and be hired into an approved job in JobX.

Student Organizations can request a position in JobX, but this must be completed WELL in advance of hiring the student. All jobs at Swarthmore should be open so that all students on campus can apply for the opportunity. Students are not allowed to be paid a stipend or fixed amount for services provided, and can only be paid for the hours they worked. Organizations can not pay students (or anyone) over Venmo or other mobile payment services. Organizations can not request a reimbursement to pay a student for work performed.

Contracts for Service Providers -

Your group must request a contract for the hiring of performers, speakers, instructors, coaches, or other individuals whose services will be used by your organization. A faculty/staff member must sign off on all contracts.   Please see additional information in the contract/vendor check request section.

General Purchasing Restrictions -
- Personal purchases - all purchases must have a business use (see the section above).
- Giftcards and prizes are not permitted to be purchased.
- Venmo (or other apps that share payments) or other cash apps - Students are not allowed to use digital wallets to pay vendors, other students, or to reimburse club members.
- All expenditures must comply with local, state, and federal laws.
- Funds cannot be spent on the purchase of alcohol, tobacco or any similarly controlled substance.
- OneCard points. Students can not be reimbursed for using OneCard points.

- *Per SBC policy - Organizational funds cannot be used to financially support a political party or candidate for public office, direct donations to religious establishments, or charities.*

Purchasing Card Prohibited Items

In addition to all of the items listed above, you can not use a p-card for the following:

- All cards must be used IN the OSE office. Cards can not be checked out. See Card Use Instructions for Detail on how to make a purchase.
- Swarthmore's purchasing portal must be used for enrolled Vendors. See the Vendor Guidelines section for additional information.
- Transactions where the College is required to sign any type of contract or agreement
- College Bookstore - There is another way to make a purchase at the college bookstore.
- Cell phones or accessories
- Purchases that represent significant risk or liability to the College for items or services with special health, safety, occupational, or environmental risks (e.g., radioactive material, animals, weapons, controlled substances)

All purchases must provide a digital receipt immediately upon the time of purchase.

Equipment Purchases -

All equipment purchases must be logged and are defined as an item that will have continued use by a club or organization. Student groups and organizations must provide information to demonstrate the continued stewardship of equipment that is purchased. This is only required for purchases that have a long term use. For example, you do not need to complete this form when purchasing event supplies.

Please fill out the Equipment Purchase Form to log your new equipment. You will need to include the following information:
- Description of equipment purchased
- Business use of item
- Person responsible for maintaining the equipment
- Storage location of equipment when classes are not in session
- Serial number of equipment (if applicable)
- Cost of equipment

Describe required upkeep and who is responsible for upkeep (if applicable)

Vendor Guidelines:

Remember - Use of the OSE card is always preferred and prevents you or a group member from carrying the costs. All personal reimbursements must come with an itemized receipt. Read the OSE Card use guidelines for information on how to use the OSE Card.

Amazon - Treasurers can shop on Amazon and request a reimbursement, or use the OSE Card and the OSE Amazon account. OSE card is the preferred method. Schedule a purchasing appointment to use an OSE card.

Best Buy, Target, Wal-Mart - Treasurers can shop at target and request a reimbursement, or use the OSE Card. The OSE card can be used for an online order, and then a designated student can be identified to pick up the item in store.

Pay-Pal - Treasurers can submit an itemized receipt showing the items purchased from Pay-Pal. OSE also has a Pay-Pal account for use with the OSE credit card. An invoice or itemized receipt must be provided that shows what items/services are purchased.

Restaurants - Treasurers can use the OSE card to order food ahead, or order food for delivery using a delivery service like GrubHub, UberEats, or DoorDash. A digital receipt must be provided at the time of purchase.

Online Vendors - OSE has a number of accounts you can use when ordering from a number of online vendors. Often, the OSE is happy to set up an account for use with the OSE credit card so that purchases can be more easily tracked.

Campus Bookstore - The bookstore can directly charge club accounts. You will need to set up a purchasing appointment to pick up an approval slip to take down when you make your purchase.

Car Share Services - All car share services (Uber/Lyft) must be processed as reimbursements. Per SBC Policy, using Car share services is not permitted if alternative methods are available or if alternative methods are more cost effective.

The Inn - Organization accounts can be directly charged when hosting non-student guests at the inn. Set up a purchasing appointment to make a reservation with direct billing. Students are not permitted to book rooms in the Inn for student group members.

Purchasing Portal Vendors -

B&H Photography, Home Depot, and BlickArts are all available through the Swarthmore's Vendor Portal. Per institutional policy, with the exception of Home Depot, all purchases must be made through the preferred portal and are not eligible for student reimbursement. Home Depot is eligible for student reimbursement. However, online purchases to Home Depot must use the vendor portal.

Sales Tax Exemption

Swarthmore College's status as a nonprofit educational institution allows for an exemption of sales and use taxes in Pennsylvania and many other states.

Responsibilities with Vendors
- Inform vendor of exemption status when requesting a quote or placing an order
- Provide a copy of the College's Exemption Form. You can request a copy from OSE.

Travel Purchase Expectations:

Van Reservations -

Please read and observe all van regulations. Student groups using the student vans are responsible for gas and tolls. Vans must be filled up at the end of use, and receipts should be processed as a student reimbursement to your club budget. Chartered student groups also have the option to rent a car from Bargain. Bargain will verify your chartered status with OSE, and Bargain will send an invoice directly to the college. A travel itinerary is required for all Bargain rentals. Only Swarthmore Van Certified drivers are eligible to drive rental vans.

Flight Purchases -

- Standard airline accomodation is coach class
- Commercial air travel should be selected based upon **lowest** available fare
- **All travelers may use "points" or decide to pay for an upgrade to first or business class, however, these upgrades are not reimbursable.**
- Air transportation is restricted to commercial airlines licensed by the U.S. Government. Use of an airplane such as a charter must be approved in advance for reporting requirements of the College's insurance policy.
- Extra airline fees such as early bird check in and advanced seat selection are considered a personal expense and should not be submitted for reimbursement or purchased with the OSE Credit Card.
- The College will reimburse for one (1) checked bag per person, unless there is a business purpose for excess baggage.
- Flight insurance purchased is not a reimbursable expense; however, flight cancellation or change penalties are reimbursable provided that it was caused by unavoidable circumstances.

Hotel Policy -

It is important to note that hotels often require a card authorization form when the card being used is not physically present when you check in. When you schedule your hotel room make sure to ask if a card authorization card is needed. Additionally, it's best if the card is charged at the time of purchase. This is to prevent the card from being maxed out later in the month before you hotel charges go through on the date of stay.

- Travelers are expected to use standard rooms at reasonably priced hotel or motel accommodations. Per SBC policy, students are expected to stay with up to four students in each room.

- The College does not approve accomodations at luxury hotels unless a reservation is made as part of attendance in a conference or workshop
- Please see the below list of non-reimbursable expenses.
  - Valet parking
  - Personal entertainment expenses (movies, golf, gambling)
  - Laundry (unless the trip is longer than 5 days)
  - Toiletries, medicine, magazines
  - Traffic violations or parking tickets
  - Lost baggage
  - Gas for personal vehicles
  - Souvenirs and Gifts

Making Purchases:

There are three ways to make a purchase for your organization -

SBC Credit Card - OSE has several cards available for club use. Club equipment, airfare, hotels, food/catering, and supplies can be purchased with the OSE Credit Card. This is the preferred method for all purchases that would also qualify for student reimbursements. Remember, Club Sports should reach out to Max Miller for credit card use.

Student Reimbursement - Students can purchase items for the organization and request a reimbursement from the club budget. Everything that can be purchased with a student reimbursement can be purchased using an SBC Credit Card. Student reimbursement forms for chartered student organizations should be dropped off in the SBC Office during their open hours. Reminder, Club Sport Student Reimbursements should be sent to Max Miller for processing.

Check Request for Vendor or Contract Payment - Sometimes it may be necessary to have a business or individual bill the college for your purchase. There are two different kinds of check requests--vendor and contract. Vendors bill the college via invoice. Contract payments are used when someone (individual, business, etc.) performs services over time. Examples include but aren't limited to: coaches, instructors, facility rentals, artists, bands, etc. Vendor/Contract payments are not distributed until the conclusion of service. Reminder, Club Sports Vendor/Contract payment requests should be sent to Max Miller for processing.

Instructions on how to use these specific payment types will follow.

Reminder - If you hire a student they are paid through payroll and not through the student reimbursement form. Venmo and OneCard payment are also prohibited at all times.

Using and OSE Credit Card:

A purchase can't be made unless the vendor provides a digital receipt at the time of purchase. Credit cards are not permitted to leave the office. All purchase appointment will need at least 24 hours advance notice before purchasing, and an appointment is required to use the card.

How to Purchase with an OSE Credit Card:

- Step One: sign up for a Card Use time slot
  - Use the OSE [YouCanBookMe schedule](#)
  - Any purchases needs 24 hours to schedule.
- Step Two: arrive on time in OSE for your purchasing session
  - Tell an OSE staff member that you are signed up for a purchasing session, they will prompt you for more information to ensure a smooth process
- Step Three: fill out an OSE Card Use Form
  - Be sure to include ALL INFORMATION requested on the form
- Step Four: Make your purchase
  - When ordering, be sure to find out exactly when and how you will receive a receipt for your purchase...
  - When you are emailed a receipt, IMMEDIATELY print the receipt using the computer provided in OSE.
- Step Five: Closing the loop...
  - Ask a staff member to check your Card Use Form before you leave
  - Make sure you have shared a receipt

Requesting a Student Reimbursement:

The Business Office has strict policies in place that must be adhered to when requesting a payment. Please note the following requirements below:

- Students should not pay for College services with a personal check or cash. The payment must be issued from the College directly to the provider.
- If the service provider is a Swarthmore student, **the payment must go through student payroll.** This policy does not apply to expense reimbursement.
- If the service provider is a College employee on the payroll, **payment must be added to their regular paycheck.** This policy does not apply to expense reimbursement.

How to Request a Reimbursement:

- ○ Step One: Gather your receipts!
    - You MUST provide detailed, itemized proof of purchase if you want to be reimbursed.
- ○ Step Two: Fill out a Student Reimbursement Form.
    - Include ALL relevant information. Incomplete/inaccurate forms will result in delays of payment.
    - Forms can be found on the useful forms page or you complete physical copies in the OSE or SBC office.
- ○ Step Three: Submit your FORM and RECEIPTS to the SBC
    - SBC will sign off on the purchase and send the form to OSE where they'll be logged and checked for institutional compliance. Finally, they'll be sent via campus mail to the business office.
- ○ Step Four: Be patient...
    - The Business Office processes a large volume of student reimbursements. It takes 2-4 weeks for a payment to go through on average, and longer in the busy times of the semester.

Requesting a Vendor or Contract Payment:

The Business Office has strict policies in place that must be adhered to when requesting a payment. Please note the following requirements below:

- Students should not pay for contract/vendor services with a personal check or cash. The payment must be issued from the College directly to the provider.
- If the service provider is a Swarthmore student, the payment must go through student payroll. This policy does not apply to expense reimbursement, which should be handled with a Student Reimbursement Form.
- If the service provider is a College employee on the payroll, payment must be added to their regular paycheck. This policy does not apply to expense reimbursement, which should be handled with a Vendor/Contract Request

Contract Payment -

Your group must request a contract for the hiring of performers, speakers, instructors, coaches, or other individuals whose services will be used by your organization. A faculty/staff member must sign off on all contracts. You must follow the Swarthmore College process for obtaining and approving contracts. You should not directly pay for a service with cash, check, credit cards, or other forms of electronic payment.

When is a contract needed?

- Anytime an individual or company is providing a service for an event on campus
- Anytime you are paying honoraria, meals, lodging and/or travel costs for a speaker you hired for an event on campus
- If you are paying a technician to operate equipment you are renting
- If an outside entity requires a contract for the student club or organization to engage in business
- When in doubt, please ask! Stop by the Office of Student Engagement (Parrish LL76S) or email ose@swarthmore.edu.

Requesting a contract.

- Fill out the contract request form to provide information needed to the OSE
  - OSE will fill out the standard contract using this information and return the contract you

- Send the completed contract to the vendor so they can sign the contract (digital or physical signatures are both acceptable.)
  - The vendor should copy the Director of Student Activities, Andrew Barclay (abarcla1@swarthmore.edu) on the email.
- The vendor must provide a w9 if they have not been paid by the college before.
- Generally speaking it can take up to two weeks for a contract to be created and processed.

Vendor Payment -

Along with an **itemized invoice** of your purchase, you should attach a completed [Student Reimbursement Form](#), and [W-9.](#) An instructor contract is not required.

- **Acceptable Invoices/Receipts Should Include the Following Information:**
  - Name of business/vendor
  - Address, state and phone number of business
  - Quantity of items purchased
  - Accurate description of items purchased
  - Cost of each item purchased
  - Total amount of purchase
  - Date of purchase
  - The invoice should be typed and legible for the Business Office

- **Unacceptable Invoices/Receipts**
  - Handwritten invoice
  - Credit card statements
  - Bank statements
  - Future-dated invoices

Organization Finances:

Organizational Budgeting -

We strongly suggest that groups use the OSE Base Budget to track organizational expenses. Treasurers can also request access to their budget in MySwarthmore, but there are two major reasons your own budget will be more accurate:

1. Any credit card purchases take over a month to turn up on MySwarthmore.
2. Money spent from your budget isn't removed until the reimbursement is processed. Reimbursement processing takes time, and often students don't turn the reimbursement request in quickly.

Treasurers can also request a list of purchases or the remaining amount from their account in MySwarthmore from OSE.

Managing Your Budget -

Managing an organization's budget is an essential role of the treasurer. You are expected to track the expenses made by your group and maintain a basic ledger. The OSE has developed a base budget document for your use. Please click on Base Budget to make a copy of a new budget. An explanation of how to use the Base Budget worksheet is shown below.

Org/Budget:	1. Phineas the Phoenix Fan Club				
		Expenses			
2. Event	3. Description	4. Cost	5. Type	Budget Code	6. P/R
Welcome Back to Swarthmore	ABC Catering provided two veggie platters and four sandwich platters for our event	$200	Food/Catering	7310	Paid
Welcome Back to Swarthmore	Requested 15 flyers from Print Services	$30	Printing	7014	Paid
Welcome Back to Swarthmore	Purchased paintbrushes and paint	$50	Supplies	7011	Paid

a. On the "Main" tab of the Google Sheet, enter the name of your club or organization.
b. Enter the name of your event. You have room to enter all of your events in this column.
c. Enter a description of the items purchased for each event. Note: This is broken down by Institutional Sub Code. (Food/Catering, Printing, etc)
d. Enter the cost for each type.
e. Enter the type. This column has a drop-down menu of all the Institutional Sub Codes. These are the codes requested by your organization during Spring Budgeting.

f. This column has a drop-down menu of "paid" and "promised." If you plan to spend money, enter "promised." If you spent the money, enter "paid." This column is meant as a placeholder for your purchases. If you plan to spend $50 on food, but only spend $35 you would enter the cost of $50 as "promised." After you have purchased the food, you would change the cost to $35 and switch to "paid."

7. Type	8. Expenses	9. Allocation	10. Remaining
Food/Catering	$200	500	$300
Printing	$30	200	$170
Supplies	$50	300	$250

g. This section is a Pivot Table that will help you track your expenses. The "Type" column lists the description of each Institution Sub Code. You can delete Institutional Sub Codes in rows 150-161 that you do not use. They will be removed from the Pivot Table.
h. The "Expenses" column lists the total amount you spent per Institutional Sub Code.
i. This column represents the amount you have allocated per the "Budget" tab.
j. This column lists the amount you have remaining per Institutional Sub Code.

Sub Code Desc.	Sub Code	Allocation
Student Wages	6999	0
Supplies	7011	300
Printing	7014	200
Membership/Dues	7027	0
Transportation	7201	0
Lodging	7202	0
Registrations	7204	0
Honorarium/Lectures	7302	0
Food/Catering	7310	500
Equipment	7401	0
Software	7451	0
Hardware	7452	0

k. The "Budget" tab lists all of the Institutional Sub Codes that have been developed by the Business Office. Check your Spring Budgeting results to learn how much you have allocated for each category. You will need to enter the amount in for each category.

Event Name	Projection	Description

l. The "Events" tab is space for you to keep track of your events. Enter your Event Name, Projection for each event, and a Description.