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The Account Treasurer is personally and solely responsible for all transactions associated with the account he or she represents. This manual will provide you with detailed guidelines related to:

- Your Fiscal and Budgetary Responsibilities
- University Policies and Procedures
- Student Fund Policies and Procedures
- Compliance Issues
- Role of the University Student Fund Accounting Office

I. THE RUTGERS UNIVERSITY STUDENT FUND ACCOUNTING OFFICE

Camden Campus

Hours of Operation: Monday through Friday, 8:30 A.M. to 4:00 P.M.

The Rutgers University Student Fund Accounting Office in Camden is operated by the Associate Dean for Student Affairs and the Business Manager for Student Affairs

OUR MISSION: The Student Fund Accounting Office (SFAO) administers and manages the financial resources of the student governments, student organizations and other similar student-focused, student driven organizations of Rutgers University, and departments of Rutgers University. The SFAO manages the Rutgers University Student Fund, which is comprised of Student Fees, Student Organization Generated Revenue, and allocated funds, as well as accumulated fund income from short term and long-term investments. The SFAO provides the management and administrative infrastructure necessary to facilitate the unique needs of student organizations and the Schools and University departments responsible for student organizations and their programs. The SFAO is structured to offer sound financial management within a student development context, providing valuable learning experiences for student organization officers. The SFAO is focused almost exclusively on the needs of student organizations and the services offered are designed to meet their specific needs.

What do we do?

- Protect the university against risk associated with the use of student organization funds.
- Ensure compliance with all University and School policies and procedures in relation to the use of student funds and help ensure compliance with Student Governing Association policies and procedures. Educate student organization officers on financial management responsibilities and provide tools to help student organizations manage their accounts.
- Ensure sound financial management concepts are used in student organization transactions.
- Provide efficient and timely accounting services to student organizations

The Student Fund Accounting Office offers many financial services at no charge to account holders, and provides information and assistance in opening, closing, general use and maintenance of accounts.

Advisors and Advising Departments

Each account falls under the jurisdiction of the SFAO and the Office of Campus Involvement. The SFAO authorizes the opening and the ongoing existence of the account, provides advisement to the officers of the organization that use the account. The SFAO is responsible for the general oversight of the account.

The Advisor’s role is to assist student organizations in program planning, logistical arrangements, and to interpret policies, procedures and guidelines for the student organizations. Advisors also serve as a resource in your area of interest, and share a historical perspective of the organization.
II. TREASURER’S RESPONSIBILITIES

Each account or organization must elect or appoint a person to serve as treasurer for the account. This person is chosen according to the rules and regulations established by the Office of Campus Involvement. Only one person will be recognized as treasurer for each account.

The Treasurer is personally and solely responsible for all aspects of the organization account he or she maintains. The treasurer is responsible for maintaining his or her own account ledger and for reconciling the ledger with the statement obtained through the Student Fund Accounting Office.

Appropriate Expenditures
The Treasurer must ensure that the account does not go into a deficit balance and that all expenditures are within budgeted line code amounts. The treasurer must also ensure that all expenditures are in compliance with all applicable University, School, Allocations Boards and Student Fund Accounting Office guidelines. It is the treasurer’s responsibility to know what restrictions, if any, apply to funds from each individual source (i.e.: student fee allocations, donations, grants, generated revenue, etc.). The treasurer is responsible for ensuring that all expenditures are properly documented and approved by the organization officers. The treasurer is responsible for reconciling all advances.

Sharing Information with Members
The Treasurer is responsible for all information in this guide and for sharing it with the organization’s officers. The treasurer must ensure that no commitments (contracts, promises to make purchases, etc.) are made, either by the treasurer or any other members or officers of the organization, until all appropriate approvals have been received and all program planning procedures have been followed. The treasurer should advise organization members not to make “out of pocket” expenditures on behalf of the organization unless previously authorized.

Program Planning
The Treasurer, with the other officers, should ensure that all organization events are properly planned and executed, following approved Program Planning procedures through the Office of Campus Involvement. These procedures must address risk management issues, security needs, proper execution of contracts, technical requirements, financial planning etc. The organization officers must meet with the Office of Campus Involvement to discuss and plan all large events.

The Treasurer is responsible for all transactions associated with the account of the organization he or she represents. Failure to be in compliance with all rules and regulations may result in a hold on the treasurer’s personal University transcripts and personal University account, as well as other college and University disciplinary measures.

Maintaining an Equipment Inventory (If Applicable)
The Treasurer must maintain an equipment inventory (See Exhibit) for the organization. The inventory must be updated whenever equipment is acquired or discarded. The inventory should include all equipment. The treasurer should always be aware of the location and condition of all of the organization’s equipment.

III. YOUR ACCOUNT

Registered student organizations or other recognized University organizations or special events may open accounts with the SFAO with the approval of the Office of Campus Involvement. All accounts are subject to University Policy.
Account holders must be registered / recognized with the Office of Campus Involvement. All activity processed in SFAO accounts must be student focused and must be directly related to the account being charged or credited.

**Specific Restrictions**

- Payments to individuals (other than reimbursements) who are employed by the University during the current calendar year cannot be paid through the Student Fund Accounting Office. These employees must be paid through the University Payroll System.

- **Wages to employees** (according to IRS definition) cannot be paid through the Student Fund Accounting Office. Wages must be paid through the University Payroll System. Only independent contractors (according to IRS definition) who are not employees of the University can be paid through the Student Fund Accounting Office.

- Funds held by the SFAO may not be used controlled substances, bail, parking tickets and moving violations of any kind, legal fees, lobbying, wages (not including payments to individual contractors), or personal loans. All withdrawals require a signed check request voucher submitted to the SFAO.

**Requirements to Establish an Account**

**New Accounts**

1. Accounts may be established for officially recognized student organizations.

2. All other account holders and/or applicants must be an organization or program directed toward Rutgers University students or student organizations. Account holders must be registered / recognized by the Office of Campus Involvement. All activity processed within SFAO accounts must be student-focused and must be directly related to the account being charged or credited.

**Annual Renewal**

Annual renewal of accounts takes place via the signature authorization cards.

**Funding**

The Student Fund Accounting Office does not decide how much funding an organization receives, where funding comes from, or how allocated funds can be spent. The funding processes for each account is determined and facilitated by that account’s student governing association. Questions regarding funding should be directed to the organization’s student’s government.

**Tax Exempt Status**

All accounts held at the Student Fund Accounting Office are considered exempt from New Jersey State Sales Tax with the exception of Fraternities and Sororities. To receive this tax exempt status, vendors must be paid with a Student Fund Accounting Office check. If an individual pays for an item in cash, or by personal check or money order, the tax exempt status does not apply. If requested by the vendor, a letter on University letterhead explaining our tax exempt status can be obtained from Student Fund Accounting Office.

**Signature Cards**

At the beginning of each academic year, an account signature card must be submitted by all account holders in order to use their Student Fund account. This signature card indicates the names, RU NetID, and signatures of the individuals authorized to sign check requests, and process transactions. No transactions will be processed without a valid, current signature card on file *(See Exhibit II)*.
Reconciling your Account

**Statements**
Account statements can be obtained through the Student Fund Accounting Office. The treasurer should reconcile the statement to the organization’s ledger.

**Treasurer’s Ledger**
The treasurer is responsible for maintaining his or her own account ledger and for reconciling this ledger with the monthly account statement. A ledger is a listing of all transactions affecting an account. Ledgers should be kept in safekeeping by the treasurer and given to the next treasurer during transitions in leadership (See Exhibit III).

**Why Reconcile Your Account?**
- a) To compare the Treasurer’s ledger with the statement provided by the Student Fund Accounting Office. During reconciliation, the transactions of the two ledgers are compared and all differences are explained. For example, a check request submitted yesterday will appear in a Treasurer’s ledger, but may not appear in a SFAO statement prepared today.
- b) To ensure any discrepancies between the Treasurer’s ledger and the SFAO statement are investigated.
- c) To ensure all advances are cleared. If an advance is not reconciled within 30 days, the organization’s account SFAO services will be suspended. See Advance section. An example of the ledger is provided in the Appendix

**IV. TYPES OF TRANSACTIONS**

**Deposits**
All funds collected by a student organization, regardless of the source of the funds, must be deposited into the organization’s account at the Student Fund Accounting Office as soon as possible (generally within one business day of the event). The SFAO will restrictively endorse all checks “For Deposit Only”. Once verified, your deposit will be credited immediately to your account and you will receive a validated deposit receipt.

**Generated Revenue Collected at a Program / Event:**
- All funds collected (through admission fees to dances and events, fund raising, sales, etc.) must be deposited into the organization’s account as soon as possible, generally within 1 business day of the event. Payment of any expenses directly out of revenue collected is strictly prohibited. All expenses and payments must be processed through the SFAO (see Disbursements).
- If using funds collected at a program to make payments or reimbursements, the transactions must be processed through the SFAO. Funds collected must be deposited into the organization’s SFAO account and a SFAO check issued to the individual or business.
- Programs held on/off campus where funds are collected should be deposited in the SFAO. Deposits made through the student centers will be posted to the student organization account within 3 business days of the event.

**Please keep the following in mind when making deposits:**
- All checks should be made payable to “Rutgers, The State University”.
- Payment for uncollected (“bounced”) checks is the responsibility of the student organization. Checks returned by the bank for any reason will be charged back to the organization’s account, plus any service fees charged by the bank. Uncollected checks will be returned to the organization treasurer. It is the responsibility of the treasurer to contact the issuer of the returned check and to attempt to collect payment.
Transfers

Funding From Other University Sources
If you are receiving funds from a University department (such as the Dean of your School) which does not maintain an account at the SFAO, the funds must be transferred via University check. Following these procedures will expedite the transfer of funds.

- Explain to representatives of the funding source that all funds should be transferred to your SFAO account by “RIAS Check Request” made payable to the Rutgers Student Fund ATTN: Thomas DiValerio. In the check stub reference section please indicate the appropriate organization name in which to deposit the funds.

- Once received at the SFAO, the check will be deposited into the account indicated on the check. A copy of the deposit receipt will be placed in your organization’s account file to be picked up by the treasurer.

Transfers between Student Fund Accounts
When an organization needs to transfer funds from one account to another, a Journal Entry Form must be completed. Transfers are often done when co-sponsoring an event with another organization or when purchasing advertising space from a newspaper with an account with the SFAO. All journal entry forms require the approval of the President/Treasurer of the account being charged. The guidelines for approvals for transfers are generally the same as those for check requests. Copies of the journal entry form should also be forwarded to the organization receiving the transfer by the organization initiating the transfer. Paper transfer forms can be obtained at the SFAO.

Co-Sponsorships
Co-sponsorship occurs when two or more student organizations sponsor an event together. In that case, a student organization may need to transfer funds from their account to another student organization account to support the co-sponsored event. This can be done by submitting a completed Journal entry form with all required approvals or email the SFAO with all the required details of the transfer.

Withdrawals

The policies governing expenditures of student fees, student organization generated revenue, and all other funds held by the SFAO come from the Rutgers University Camden Student Governing Association, governing bodies, the Office of Campus Involvement, and from the Student Fund Accounting Office. The policies and procedures listed in this handbook apply to all accounts held in the Student Fund Accounting Office.

These policies and procedures have been developed to minimize risk to the University and to student organization members and officers, and to provide adequate audit trails, and reporting procedures.

How to Withdraw

Check Requests

The check request voucher (See Exhibit IV) is a form used to request that the SFAO process a check for your organization. All withdrawals are in the form of check. Cash is never disbursed from the SFAO.

When your organization needs to access funds, a check request voucher must be prepared and submitted to the SFAO. The SFAO will then prepare and authorize a check for your student organization FIVE BUSINESS DAYS after approval is received in the SFAO Office.
The SFAO Office will no longer be able to accommodate SAME Day Check requests.

The organization’s Treasurer is responsible for all check requests issued against the student organization account represented.

**How to prepare a check request voucher:**

The following four steps are basic procedures for completing check request vouchers. You should be familiar with all of the regulations concerning disbursements and authorizations in the following sections.

**1. Prior Authorization:**

All expenditures must be properly authorized prior to the expenditure being made.

Following authorization, the individual requesting the expenditure has the option of:

- Making the approved expenditure out-of-pocket and requesting reimbursement

  **OR**

- Requesting an **ADVANCE** (see Advance section) to obtain a check prior to the expenditure being made. Using a advance eliminates any out of pocket use of personal funds.

For an ADVANCE The authorization document (email or memo), if required, must be submitted with the check request voucher.

**2. Supporting Documentation**

All check requests must include adequate supporting documentation.

**Documentation** for disbursements answers the questions who, what, where, when, why, for your transaction. The documentation provided MUST in the form of **original itemized receipts** (containing vendor’s name and address), invoices, bills, contracts, flyers, letters and memos, etc. Documentation is needed so that someone unfamiliar with your organization (such as a University Auditor, the IRS, etc.) can quickly and easily understand the purpose and appropriateness of your transaction. It will also help you and other members of your organization to understand weeks, months, and years later why a particular expenditure was disbursed. The documentation you provide with your check request will also help the staff of the SFAO quickly understand and process your check request voucher.

Providing incomplete, unclear, or inadequate documentation will result in delays in processing your check request vouchers and releasing checks. Check request vouchers submitted to the SFAO will not be released until adequate supporting documentation is presented to the SFAO office.

Generally, the larger the dollar amount of the disbursement, the higher the quality of documentation is required. If you have questions concerning what specific documentation is needed, please discuss with the Office of Campus Involvement, or inquire at the SFAO.

All supporting documentation may be dropped off at the SFAO office in person.
When Checks Are Ready

SFAO will no longer be able to prepare SAME Day check requests.

Processed checks will be held in the SFAO for pickup unless otherwise noted on the check request voucher.

Checks will not be issued/mailed without adequate documentation. Therefore, please be sure the SFAO is supplied with all documentation.

All payments to University internal suppliers will be mailed directly once adequate documentation has been furnished.

Checks are ready five working days after the properly completed, approved check request voucher is submitted to the SFAO. Please check your account statement to see if the check has been processed. You will not be contacted when your check is ready. Please be sure to visit the SFAO to pick up your check.

Stop Payments
If a Rutgers University Student Fund check is lost or stolen contact the Student Fund Accounting Office as soon as possible. A new check will be issued keep in mind this may take a few business days to process and reissue.

Voided Checks
If a processed check is no longer needed, simply write, in ink, VOID across the face of the check, and return it to the Student Fund Accounting Office. The check will be voided and credited to your organization’s account. Checks known to be destroyed should also be voided.

Advances

An advance is a request for a check made payable to a vendor or to an organization officer before an actual expenditure is made. Advances are available any time funds are needed prior to an expenditure being made or whenever personal funds are not available.

In some circumstances other organization members may obtain advances. Individuals must be current students, faculty or staff. Advances are made so that the student organization officers are not required to use personal funds to make purchases on behalf of the student organization.

Advances in excess of $500.00 require the approval of Office of Campus Involvement. All advance requests over $500.00 must be for a specific purpose and have accompanying documentation to substantiate the request. An advance is for general program expenditures. An organization should not have more than 3 advances outstanding at a time.

All travel advance requests should include hotel confirmation, and /or other documentation supporting the reason for the advance request.

All advance checks will have an Advance Reconciliation Form (See Exhibit V) attached to the check when the check is picked up. This form must be submitted with your supporting documentation and presented to the SFAO office after 30 days of receipt. Receipts must be original itemized receipts including the name and address of the vendor. Advances are subject to the same rules and regulations as other types of expenditures made through the Student Fund Accounting Office. If your advance is spent immediately, do not wait 30 days to reconcile your advance.
The treasurer is personally responsible for reconciling all advances for the account. Failure to reconcile advances within 30 days will result in a suspension of services by the Student Fund Accounting Office and a hold being placed on the treasurer’s personal University records.

Advances not reconciled will result in suspension of all services provided to the organization by the Rutgers University Student Fund Accounting Office.

When NOT to Use an Advance
Advances should not be used for anything requiring a contract, e.g. payments to a DJ, designer, lecturer, or other service provider. Service Providers should always be paid directly by University check. Advances cannot be used to pay for cash awards, cash prizes, or cash gifts. Advances may be used to purchase gift cards providing the Prize and Gift form is completed with all information and is submitted with the Reconciliation Form to the SFAO office.

Payments to Vendors
When you receive an invoice from a vendor for goods or services, and the goods or services have been received in satisfactory condition, you may submit a check request voucher to the SFAO for payment to the vendor. Be sure to fully explain the reason for the purchase and all relevant information (see Documentation section) on the check request voucher and include invoice numbers in the information to be printed on the check. The invoice or bill from the vendor should be submitted to the SFAO as documentation for the check request voucher. Checks will be mailed to the vendor if the vendor address is entered. If there is no mailing address on the voucher the check will be held at the SFAO for pick-up by an organization officer.

Vendors may be paid by University Check before or after the goods or services have been received. Advances may be requested to pay vendors who require payment in advance before sending an order. See Contracting section and advance section.

Contracts
Contracts are legal agreements developed in order to protect your organization’s interests as well as the supplier’s interests. It specifies all information pertaining to the provision of goods and services so that there can be no question of the expectations of both parties.

Some activities that always require contracts include: Banquets, most travel trips, fashion shows, D.J. dances, lecturers, concerts, and rental of equipment. This is not a comprehensive list. Therefore, please check with the Office of Campus Involvement before making any plans.

The following guidelines are presented as a basis for all student organizations to use when preparing contracts.

Contracting with Individuals
Whenever a student organization is paying an individual rather than a business for “personal services”, a contract must be provided. This documentation, in the form of a contract, must contain the full name, home address, telephone number, and social security number or federal tax ID number of the individual receiving payment. This information is required by the University and by the United States Internal Revenue Service. No exceptions can be made.

All contracts for personal services provided to a student organization must be signed and approved by an authorized University administrator, and by the servicing individuals. Fully signed and executed contracts must be received by the Rutgers University Student Fund Accounting Office before payment can be made.
**Documentation**

Checks will not be released without an original signed contract on file at the SFAO. Completed contracts with W-9 must accompany check request vouchers to the Student Fund Accounting Office in order for a check to be issued for payment.

**Free Services**

Even if a service or performance is free of charge, it is strongly recommended that any group planning an activity contact the Office of Campus Involvement to determine whether or not contracts are needed. This should be done well before any verbal or written commitments are made.

**Paying University Faculty/Staff or Student Staff for Services**

In most cases faculty and staff work with student organizations as part of their commitment to and employment with the University. It is generally not necessary to reward them with gifts or honoraria. In addition, certain employees cannot receive additional compensation beyond their University salary for providing services to the campus community.

In certain limited circumstances it may be appropriate to pay a university faculty or staff member for services. All payments to University employees (faculty, staff, and student employees) performing personal services for student organizations must be processed through the University payroll system. No payments to University employees may be made directly through the Rutgers University Student Fund Accounting Office. Any person who is an employee of the University cannot be compensated for any services provided via a Student Office check.

Contact the SFAO for more information.

**Off Campus Facilities**

At certain times, student organizations will sponsor events in an off-campus facility. These events are likely to involve multiple contracts, probably complex in nature. If your organization is planning to sponsor such an event, you must make an appointment to discuss your plans with an authorized University administrator. Issues that must be kept in mind when planning off-campus events include liability negotiation of contracts with the facility you will be using, financial management (off-campus facilities can be quite costly) and security. No contracts will be signed unless all the necessary funds are on deposit in the Student Fund Accounting Office. If alcohol is available at the facility, even if it is not part of the event, please refer to the University Alcohol Policy.

No cash (including admission funds) may be used to pay expenses. At the completion of the event, all contracted financial obligations should be satisfied by Student Fund check. Student organizations are not encouraged to plan events off campus. However, should your organization plan such an event, it is essential that the Office of Campus Involvement be closely involved from the start of planning.

**Payments to Foreign Nationals**

When the individual receiving payment is a foreign national, different income tax laws and procedures apply. Contact the SFAO several weeks in advance of anticipated date of payment so that the proper paperwork can be initiated. As income tax laws and withholding amounts vary among different countries, it is recommended that contracts with foreign nationals not be finalized until income tax withholding amounts have been calculated. The SFAO cannot process payment to Foreign Nationals until all necessary paperwork is completed.
Contracts for Student Organizations that Perform Services

Occasionally, registered student organizations perform services for a fee in order to raise funds for the organization. While this is not encouraged due to the nonprofit status of volunteer groups, it is important that organizations that do contemplate this activity have a contract with the purchaser of their services. The Office of Campus Involvement should negotiate and custom-design a contract for these situations. Therefore, it is very important to meet with the appropriate administrator well in advance of such an activity.

Do’s and DON’Ts of CONTRACTS

DON’T sign a contract on behalf of a student organization. Students should never, under any circumstances, sign contracts on behalf of their organization. If you do sign a contract, you will be held personally liable for the terms of the contracts and may be subject to judicial review by the university. An authorized University administrator should sign all contracts on behalf of your student organization. In this way, you and your organization are protected from liability.

DO clearly state the limits of your authority to a supplier during the initial phases of the planning and negotiating process. An authorized University administrator should control the negotiations and contract writing process for your organization. The process of negotiating and executing a contract allows each party to determine what they can and cannot provide in the transaction. Should a fee be a part of the contract, that amount can also be negotiated. Organizations should not assume that a quoted fee is non-negotiable.

DO ensure funds are available in your account. It is important to note that contracts will not be signed without the funds to fulfill contracted obligations on deposit in the Student Fund Accounting Office. Contracts cannot be signed on the promise of funds forthcoming from program proceeds.

DON’T rely on verbal quotes. Verbal quotes and agreements are useless without the proper documentation of the quote or agreement. Documented quotes and agreements ensure clear understanding by all parties.

DO use an SFAO check to pay for contracted expenses. All payments for contracted expenses are to be in the form of University (Student Fund) check only. NEVER pay for a contracted expense with out-of-pocket funds.

DON’T use cash admission funds to pay for services. Cash from ticket revenue must be deposited immediately and may NOT be used to fulfill contract obligations or other expenses.

DON’T advertise until the contract is signed. Advertising should not begin until after contract approval.

DO use a Rutgers Contract rather than a vendor contract unless unavoidable. Standard contract forms for performers, services and facility rental are available through the SFAO. If your event requires a different kind of contract, one should be written and tailored to the event. Often, outside agencies or businesses provide their own contracts. In this case, make an appointment with an authorized University administrator to review the contract and assist you in the negotiation process. Please be aware that external contracts are often complex and require significant revision. That means the contracting process may take several weeks to a month. In any case, you should always allow a minimum of two weeks for contract approval. It is often faster to fax contracts than to rely on the mail. Please plan ahead! Let the SFAO help you through the contracting process.
Other Types of Disbursements

The following is a list of specific types of expenditures and the types of documentation needed. In general, the documentation provided must show that proper planning was used, advisement from the SFAO was provided, expenditures were properly authorized and were in compliance with all applicable rules and regulations.

Food Policy
Dining Services is the primary provider of food services for student organization meetings and events. Contact the Campus Events Office at 856-225-6162 or e-mail to reserve@camden.rutgers.edu. The Events Office will bill SFAO directly.

The following are preferred (insured) external food vendors:
- A Slice of New York Pizza, 856-964-0404
- Friends Café 856-203-7380
- Market Street Pizzeria & Italian Bistro 856-541-4100

These food vendors will accept orders on a credit basis. Please contact the vendor at least 24 hours in advance of your event and indicate your organization’s name and location of your meeting for accurate delivery. These vendors will be provided with a list of officially recognized student organizations and current officers authorized to make purchases.

All other food vendors will require the approval of the Office of Campus Involvement.

Alcohol Policy
Refer to Student Organization Handbook issued by the Office of Campus Involvement.

Prizes, Awards and Recognition Gift Policy

Occasionally Student organizations may include prizes and awards in their banquets and events. In rare circumstances there may be an occasion where a gift to an individual may be appropriate. More often it is more appropriate to collect voluntary contributions of personal funds to purchase a gift. It is prohibited to use the SFAO for the purchase of a gift for a Holiday, birthday, going-away, wedding, baby shower, bereavement, etc.

Prizes and Awards are given to recognize an accomplishment, achievement or activity that does not require the performance of a service to the University. Awards, prizes and recognition gifts are allowed in limited circumstances to the extent the expense is reasonable and necessary to carry out the mission of the organization or event.

Documentation:
Documentation for all prizes, awards and recognition gifts must include the purpose of award, eligibility criteria, selection criteria and amount or cash value. In addition, any prize, award or recognition gift valuing $50 or more must include documentation (See Exhibit VI) detailing each recipient’s name, social security number, home address, phone number, and affiliation with Rutgers University (faculty, staff, student, etc). If the recipient is an employee (staff or student employee) of the University, documentation must clearly state employment status, position and department. Check requests associated with a prize or award must clearly state the description of the event and the purpose of the award/prize as well as include an authorized University administrator’s signature. All awards (cash and non-cash), must be reported to the IRS, by the SFAO and University as taxable income.

Documentation for the purchase of a non-cash prize, award or recognition gift must also include original receipts and vendor information (see withdrawal section).
Disbursement of cash prizes and awards to non-employees must be made in the form of check payable to the individual award recipient. Checks will not be released until documentation is complete.

**Cash Awards to Employees:**
Faculty and staff work with student organizations as a part of their commitment to and employment with the University. It is not necessary to reward them with gifts or honoraria and in most circumstances is prohibited. Consult the SFAO to determine if a recognition or commemorative gift is appropriate. Cash disbursements to employees must be processed through University payroll.

<table>
<thead>
<tr>
<th>Definition</th>
<th>CASH prize/award/recognition gift (ANY amount)</th>
<th>NON-CASH prize/award/recognition gift (Over $50)</th>
</tr>
</thead>
<tbody>
<tr>
<td>Students and Non-employees</td>
<td>Monetary payment to an individual in the form of a University/SFAO issued check. Cash prizes using currency are prohibited.</td>
<td>Typically includes gift certificates (not redeemable for cash), plaques, and other items purchased by a student organization for an event.</td>
</tr>
<tr>
<td>Any type of University employee including Faculty, staff, or student employees</td>
<td>Tax information is collected and reported to the University Tax department at Year-end.</td>
<td>Must be made through the University payroll system. No exceptions will be made.</td>
</tr>
<tr>
<td>Tax information is collected and reported to the University Payroll department at year-end.</td>
<td></td>
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</tr>
</tbody>
</table>

**Charitable Donation Contributions**
Student Organizations wishing to make charitable donations must obtain SFAO approval prior to any activity associated with the donation. For example, a student organization wishing to raise funds for a specific charity must work with the Office of Campus Involvement prior to the fundraising. Student Organizations may not commit funds to any organization verbally or written without prior approval from the Office of Campus Involvement and the Student Fund Accounting Office. Approval is required on all check requests for charity donations. Checks must be made payable to the charitable organization’s name and may require a tax ID number. **Charitable donations to individuals are prohibited.** A confirming letter of receipt of the funds, on the receiving charity's letterhead, is required for all donations.

**Equipment Purchases (If Applicable)**
Whenever equipment is purchased (e.g. computers, musical instruments, video games) the equipment must be registered on the Inventory Equipment Form (See Exhibit 1). This form is available at the SFAO. The SFAO will keep a record of all equipment purchased by your organization. All equipment purchased is the property of Rutgers University, and must remain in the possession of the organization at all times.

**Printing, Publications, Advertisements**
Whenever a printing, duplicating, or advertising charge is submitted a copy of the flyer, poster, newsletter, advertisement etc., must be attached to the check request voucher. All advertising must be directed toward the campus community.
Trademark Licensing Program for Imprinted Supplies
In order to protect Rutgers’ image and reputation, the Trademark Licensing program regulates the use of the university’s name and identifying marks. These rules apply to vendors, manufacturers, and retailers, as well as academic and administrative departments, student organizations, and other members of the Rutgers community. Rutgers’ trademarks include the name of the university, the intercollegiate athletics logos, and all other identifying marks of the university, encompassing everything from “Rutgers” and “Scarlet Raptors” to the names of student organizations. To read the new University Visual Identity Manual as well as other graphic information visit [http://identity.rutgers.edu/](http://identity.rutgers.edu/).

Student Organizations purchasing imprinted supplies such as T-shirts, sweatshirts, caps, mugs, promotional items, etc., displaying Rutgers trademarks must use a vendor licensed by the RU Trademark Licensing Department. Consult the Office of Campus Involvement if you are ordering items imprinted with your organization name or any other RU trademarks to be sure you are in compliance with trademark licensing guidelines. The Trademark Licensing website has a list of licensed vendors as well as information on the appropriate use of RU trademarks. Visit the website at [http://ur.rutgers.edu/trademark/](http://ur.rutgers.edu/trademark/).

Telephone and Cell Phone Charges
If an organization member uses a personal telephone to make long distance calls on behalf of the organization, the individual may be reimbursed for the cost of the calls. A copy of the telephone bill, an explanation of the purpose of each call, and the name of each individual called must be provided with the check request voucher. When students use personal cell phones to make calls on behalf of the organization, only the direct cost of the calls actually incurred will be reimbursed. Calls made using cell phone “free” or “in plan” minutes will NOT be reimbursed nor will monthly services charges be reimbursed.

V. TRAVEL FOR PROGRAMS

Do’s and Don’ts of TRAVEL Programs
- DO always obtain approval from the Office of Campus Involvement in writing before making any travel arrangements
- DO shop around for the best travel option and value
- DO use a University check (from the SFAO) to pay for as much as possible such as hotel, airfare, etc.
- DON’T use your personal credit card or personal funds to make travel arrangements for anyone else
- DON’T use your personal credit card or personal funds to make travel arrangements unless they have been approved by the Office of Campus Involvement

Driving Personal Vehicle
Use of personal automobiles for transportation exposes the owner and driver to considerable liability. For the protection of all involved, organizations and individuals contemplating auto travel should insure, among other things:

1. The proper licensing and eligibility of all drivers.
2. Observance of all traffic laws, particularly in regards to speed limits.
3. Abstinence from consumption of alcohol, drugs, or medications that would impair vehicle operation.
4. Existence of current automobile insurance and its applicability if driving is shared.
5. The proper maintenance of the vehicle, especially from long distances.
6. Availability of basic safety and repair equipment.
For automobile transportation, a list of all participants including student number and emergency phone number is required.

The University cannot assume responsibility for the driver or the safety of the vehicle being used. It is highly "recommended" that all drivers have two years of driving experience and have taken the defensive driving course offered by the Department of Emergency Services at Rutgers University (http://rues.rutgers.edu/dd.html)

**Bus Travel**

Bus travel is often used by student organizations as a means of transportation to and from sponsored activities. Bus travel is permitted on commercial bus companies previously registered and approved by the Rutgers University Risk Management Office. Approved companies possess $5 million of liability insurance and name Rutgers University as an additional insured. **Contracts for bus travel must be submitted to the Office of Campus Involvement for approval**. Contact the SFAO for a list of bus companies that have successfully worked with other student organizations.

**Gas/Mileage**

Organization members may be reimbursed for the use of a personal automobile on a travel program (motorcycles are not permitted) either at the rate per mile determined by the University or for the gasoline purchased for the trip at the discretion of the Office of Campus Involvement. Only travel for a “travel program” (such as travel to a conference) is permitted. When requesting a mileage reimbursement, the check request voucher must indicate the purpose of the travel, points traveled to and from, total mileage (if being reimbursed for mileage), and who's automobile was used. If reimbursement is for gasoline purchased, valid receipts must also be submitted. The check request voucher for a mileage or gasoline reimbursement, like all travel related expenditures, must be approved by the Office of Campus Involvement, indicating that the travel had been approved in advance, and that appropriate risk management factors were taken into consideration (valid driver’s licenses, insurance, good driving record, defensive driving experience, etc.).

**VI. END OF YEAR**

**Summer Status of the Account**

The Rutgers University Student Fund Accounting Office is open twelve months a year. Organizations with SFAO accounts normally operate on an academic year basis. Organizations wishing to access their accounts during the summer must do so with the approval of the Student Fund Accounting Office.

**Return of Unused Allocations/Takebacks**

All of a student organization’s generated revenue is carried over from one academic year to another. Unused funds allocated from governing bodies to registered student organizations will automatically be returned to the respective governing body’s general account at the end of the academic year. You may contact the Student Fund Account Office for more details.

The treasurer is responsible for ensuring all outstanding bills are promptly paid in full.
EXHIBIT I – Inventory Equipment Form

EQUIPMENT INVENTORY FORM

The treasurer of the student organization must maintain an equipment inventory for the organization. The inventory should include all equipment, such as computers, video games, musical instruments, tools, costumes, etc.

The inventory must be updated whenever equipment is acquired or discarded. All equipment, including items tagged by University Property Management, cannot be discarded without administrative approval.

This form must be completed for all equipment purchased with student government funds. Regardless of source of funding, all equipment purchases are property of Rutgers, The State University and are subject to audit by the respective student governing organization and the Student Fund Accounting Office.

<table>
<thead>
<tr>
<th>DESCRIPTION OF EQUIPMENT</th>
<th>LOCATION OF EQUIPMENT</th>
<th>PURCHASE DATE</th>
<th>MODEL/SERIAL#</th>
<th>COST</th>
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Reported By:

NAME
TITLE
DEPARTMENT

EMAIL
PHONE

Student Organization Signature: X

Student Affairs Signature: X

COPY DISTRIBUTION: 1) INVENTORY MAINTENANCE 2) STUDENT FUND ACCOUNTING
<table>
<thead>
<tr>
<th>Account Title</th>
<th>Effective Date</th>
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**Organization Name**

All signatures listed below are authorized to approve transactions on this account.

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<thead>
<tr>
<th>Printed Name</th>
<th>Signature</th>
<th>Initials</th>
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<tbody>
<tr>
<td>President</td>
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<tr>
<td>Treasurer</td>
<td></td>
<td></td>
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<tr>
<td>Transaction Date</td>
<td>Withdrawal or Deposit</td>
<td>Voucher # or Deposit #</td>
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# EXHIBIT IV – Check Request Voucher

<table>
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<tr>
<th>IRS 1099 Miscellaneous Income Report</th>
<th>Check #:</th>
</tr>
</thead>
<tbody>
<tr>
<td>FEDERAL ID# OR SSN# (FOR IRS 1099 ONLY)</td>
<td>Date:</td>
</tr>
</tbody>
</table>

**Make check payable to:**

**Vendor Name or Full Name of Individual Receiving Advance or Reimbursement**

**Address**

**City, State, ZIP**

**Business purpose for expense:**

Please state the business purpose and reasoning for incurring the expense. Proper supporting documentation, such as original itemized receipts, contracts and invoices, **must** be attached to this voucher.

**Check Reference:**

Please provide information, such as invoice # and date to ensure vendor can reference payment.

**Total Amount:** $____

**Organization / Account:**

**Account Title:**

**General or Revenue**

**Budget Subcategory:**

**Authorized Signature:** X

**Student Affairs Signature:** X

**Check Requested By:**

**Requestor Name:**

**E-mail Address/Phone:**

**CHECK DISBURSEMENT INFO**

- [ ] Office Pickup
- [ ] US Mail
- [ ] FedEx, Tracking# __________
- [ ] Hand Carry, To: __________

**FOR OFFICE USE ONLY**

**Check Prepared By:**

**Date:**

**CASH ADVANCE**

Complete cash advance agreement and provide cash reconciliation form to payee.

**IMPORTANT NOTE:** Please allow 2-3 business days for check processing. Same-day requests **will not** be honored.
EXHIBIT V – Advance Reconciliation Form

Student Fund Accounting Office
Camden Campus Center

ADVANCE RECONCILIATION FORM

FOR OFFICE USE ONLY

Advanced:

Date:

All check advances must be returned with this form, completed and signed, with all original and itemized receipts and any unused funds. All check advances must be settled and submitted to the Student Fund Accounting Office within 30 days of the date listed above.

Unreconciled cash advances will result in a suspension of Student Fund services and, possibly, in a hold being placed on the personal University transcripts and accounts.

<table>
<thead>
<tr>
<th>DESCRIPTION OF EXPENSE</th>
<th>VENDOR/PAYMENT TO</th>
<th>AMOUNT</th>
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<th>FOR OFFICE USE ONLY</th>
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<tbody>
<tr>
<td>TOTAL RECEIPTS</td>
</tr>
<tr>
<td>LESS: ADVANCED AMOUNT</td>
</tr>
<tr>
<td>FUNDS TO BE RETURNED OR (REIMBURSED)</td>
</tr>
</tbody>
</table>

Check# | Settlement Date | RSFD Clerk |
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Reconciled By:

<table>
<thead>
<tr>
<th>NAME</th>
<th>TITLE</th>
<th>ORGANIZATION</th>
</tr>
</thead>
<tbody>
<tr>
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</tbody>
</table>

Student Organization Signature: X

Student Affairs Signature: X

COPY DISTRIBUTION: 1. ADVANCE MATTERS 2. STUDENT FUND ACCOUNT 3. ADVANCED RECEIPTS FILE
EXHIBIT VI – Gift Card Signature Form

I am receiving a $___________ gift card for involvement with _____________________. This prize/award is being sponsored by ________________.

Full Name (Please Print): __________________________________________________________

Address (No PO Boxes) __________________________________________________________

City ___________________________ State ___________ Zip ___________

Signature: __________________________

SSN#: ____________________________

Date: ___________________________

University Rep (Please Print): ____________________________

Rep’s Signature: ____________________________ Date: ___________________________

Thank you!

Division of Student Affairs

Rutgers Student Fund Office