

Club Finance Handbook

2009-2010

Table of Contents

Table of Contents	3
Introduction	5
Important Contacts	5
What is a Budget Manager?	5
Rights and Responsibilities of a Budget Manager	6
Use of ASWC Funds	8
ASWC Account Structure	9
Fund Availability	10
Purchasing with ASWC Funds	11
<i>Requesting Cash Reimbursement</i>	12
<i>Purchases on Account or by Purchase Order</i>	13
<i>Charges to Campus Vendors</i>	14
<i>Contracting for Services</i>	15
<i>Purchases using the ASWC Credit Card</i>	17
<i>Purchasing Quick Reference</i>	18
Account Transfers	19
Contingency Accounts	20
Travel with ASWC Funds	21
Record Keeping	22
Budgeting	23
Year-End Procedures	24
Additional Services Offered by ASWC Finance	25
Maintaining ASWC Recognition	26
Sample Forms	27
<i>Appendix A: Purchasing Authorization Form</i>	27
<i>Appendix B: Authorized Disbursement of Funds Form</i>	28
<i>Appendix C: Purchase Voucher Form</i>	29
<i>Appendix D: Credit Card Voucher Form</i>	30
<i>Appendix E: Request to Transfer Funds Form</i>	31
<i>Appendix F: Contingency Funding Request Form</i>	32
<i>Appendix G: Travel Expense Form</i>	33

Introduction

The Office of the Finance Chair publishes this handbook to assist Budget Managers. These guidelines are written in accordance with the by-laws and constitution, but should not be used as a replacement. In addition, there are policies in these documents that are not indicated here. **Please read the relevant sections of the by-laws (particularly Article V) for all of the information concerning your organization.**

If any of the policies or procedures are unclear, please contact the Finance Chair or the Club Clerk. Failure to comply with the policies and procedures may result in delays or denial of your transaction. Thank you in advance for your cooperation.

Important Contacts

ASWC Finance Chair:	Matt Dittrich	aswc_finance@whitman.edu
ASWC Club Clerk	Hong-Nhi Do	aswc_clerk@whitman.edu
ASWC Administrative Assistant	Pat Bender	benderpj@whitman.edu
ASWC Advisor	Leann Adams	adamsle@whitman.edu

What is a Budget Manager?

Please consult Article V, Section 7 of the ASWC By-Laws.

Each organization and ASWC office must have a Budget Manager. As a Budget Manager, you are the liaison between ASWC Finance and your organization or office. You are responsible for administering transactions for your organization as well as maintaining an accurate account of the status of the budget allocated to that organization.

A Budget Manager must be able to meet the following criteria:

1. Budget Managers are appointed by their respective student organizations. All student organizations receiving a yearly budget allocation must appoint a Budget Manager and an Alternate. Those individuals seeking contingency funding do not need to provide a voting representative unless required above.
2. No individual may serve as the Budget Manager for more than one organization, and no salaried or elected official of ASWC may serve as the Budget Manager for an organization unless explicitly stated in the by-laws.
3. Budget Managers are required to attend two town hall meetings. Any student organization whose Budget Manager and Alternate are unable to attend a town hall meeting may request an excuse from the Executive Council. Excuses may be approved by a unanimous vote of the Executive Council. Groups that accrue an unexcused absence shall lose recognition immediately.
4. Budget Managers are responsible for handling all the financial transactions of his or her respective organization and shall also monitor the balance of his or her organization's account.

Rights and Responsibilities of a Budget Manager

In order to keep up a good relationship between all clubs and organizations, all Budget Managers have the following rights and responsibilities that are guaranteed by ASWC Finance. It is our goal to live up to these, so please let us know how we are doing.

Please consult Article V, Section 7 of the ASWC By-Laws

Budget Managers have the following rights:

1. **Right to information.** Every Budget Manager has the right to see the most up to date information relating to the account for which he or she is responsible. This information will be provided in monthly financial statements sent out to Budget Managers, but a Budget Manager may request an account balance and transaction summary at any time from the Finance Chair.
2. **Right to accuracy.** ASWC Finance will make every effort to ensure that the information relayed to Budget Managers is accurate. This is accomplished with regular reconciliation and auditing of accounts. Any errors found in financial statements should be reported to the Finance Chair IMMEDIATELY to ensure that the error is corrected.
3. **Right to timely service.** All queries made to ASWC Finance will be answered in a timely fashion. At the very least, we pledge to respond to your query and inform you of the expected time it will take to make a determination.
4. **Right to training.** Every Budget Manager has the right to be trained in the policies and procedures relating to ASWC Finance. The Finance Chair will administer training sessions at the start of each academic semester. If a Budget Manager is unable to attend, or if he or she becomes a Budget Manager after the training session, the Finance Chair will make every effort to train that individual in a timely fashion. Additionally, if changes to the policies and procedures of ASWC Finance are made during the semester, the Finance Chair shall communicate these changes to all Budget Managers in a timely fashion.
5. **Right to appeal.** Every Budget Manager shall have the right to appeal a decision of the Finance Chair to the Finance Committee. Budget Managers shall then have the right to appeal a decision of the Finance Committee to the floor of the Senate.

Budget Managers bear the following responsibilities with the assumption of the office:

1. **Recordkeeping.** Budget Managers are responsible for keeping a record of all club transactions and reconciling his or her record with the statement provided by ASWC Finance.
2. **Attendance of two town hall meetings.** Budget Managers are responsible for attending two town hall meetings. Absence from ONE meeting will result in loss of recognition and funding for that organization. If both the Budget Manager and the Alternate Budget Manager are unable to attend a meeting, it is the responsibility of the Budget Manager to contact a member of the Executive Council BEFORE the start of the meeting to request an absence excuse.
3. **Financial responsibility for unauthorized charges and overdrafts.** Budget Managers are financially responsible for unauthorized charges made to an organization's account as well as overdrafts to the account. These charges will be billed to the Budget Managers student account. This places a premium on accurate recordkeeping and reconciliation.
4. **Accurate and timely processing of all financial transactions.** ASWC Policies and procedures detail the time frame in which certain types of transactions must be initiated and completed. Failure to complete transactions within the given time frame may result in denial of the transaction. MOST

IMPORTANTLY: all reimbursement requests must be filed with the ASWC Office within two weeks of the date of purchase, or the date of the event.

5. **Disclosure to club members.** The Budget Manager is the link between the ASWC government entity and the members of his or her respective organization. It is the responsibility of the Budget Manager to relay the proceedings of ASWC to the members of the organization and solicit feedback for ASWC Congress.

These general “ground rules” will enable the financial business of ASWC to occur in smooth and business-like fashion. Your cooperation is greatly appreciated, and again, if you feel that your rights as described above have been compromised in any way, please contact the Finance Chair.

Use of ASWC Funds

Article V, Section 4 of the ASWC by-laws set specific rules for the use of ASWC funds. These policies are defined below.

Use of ASWC Funds:

1. ASWC monies shall not be used to purchase alcohol or illicit drugs.
2. ASWC monies shall be used for co-curricular and extra-curricular expenses.
3. ASWC monies shall not be used by Academic Departments.
 - A. ASWC monies shall not be used in cases in which a student's grade or course credit is at stake.
 - B. ASWC monies can be used in collaboration with Academic Departments for purposes consistent with these by-laws.
4. ASWC monies shall not be used to purchase items for personal use. The Finance Chair shall have the authority to deny reimbursement for items purchased for personal use, including but not limited to clothing and uniforms.
5. ASWC monies shall not be used to pay Whitman College staff other than the Administrative Secretary and the Outdoor Rental Shop Manager.
6. ASWC monies may not be donated to or contributed to organizations outside of ASWC, including administrative offices at Whitman College except where authorized by the ASWC Saving Fund.
 - A. ASWC monies may be used for fundraising purposes if the principle investment is repaid to the ASWC account of the organization before funds are donated.
7. ASWC monies shall not be spent after April 15 of each fiscal year to allow the Finance Chair sufficient time to prepare the year-end reports. Should an organization need to make purchases beyond this date, the Finance Chair may grant an extension following written request by the organization.

ASWC Account Structure

ASWC Accounting

For your pleasure, please consult Article V, Section 5 of the ASWC By-Laws

ASWC accounts are organized into a number of different Funds. As a Budget Manager, you will probably only deal with a few of these accounts. This information is included here to give Budget Managers a broad idea of where all of ASWC's monies are located and where your organization fits in.

1. **General Fund.** The General Fund is where your organization's account is located. Every ASWC organization has an account on the Datatel system, the College's accounting software. At the start of each fiscal year (July 1), the monies allocated by the Finance Committee will be deposited into this account for use, with the exception of travel funds.
2. **Travel and Student Development Fund.** If your organization was allocated funds for travel, those funds will be in the Travel and Student Development Fund, but earmarked for use by your organization ONLY. There is a special procedure to gain access to these funds.
3. **Organization Saving Fund.** Organizations that wish to retain the balance in their account at the end of each fiscal year for a special project in the coming year may make a request to the Finance Committee. If granted, those funds will be moved to this account and earmarked for that organization. If those funds are needed, they may be transferred out of the account.

The rest of the accounts pertain to specific organizations. It should be noted that any funds not approved for retention by the Finance Committee will collapse to the Saving Fund at the end of each fiscal year (June 30). When that fund reaches \$20,000 Congress decides how best to use those funds.

Fund Availability

Funds are deposited into organization accounts at the start of each fiscal year (July 1). Funds are then available to organizations subject to the following Fund Availability Policy.

1. An organization may make purchases with ASWC funds provided that the organization has a certified Budget Manager listed with ASWC Finance. Purchases made prior to training will be held in the ASWC Office until a Budget Manager has been trained.
2. Organizations must file a valid Recognition Update Form with the ASWC Club Clerk within the first two weeks of each semester. Purchases made prior to filing will be held in the ASWC Office until filed.
3. An organization whose Budget Manager has been marked absent at town hall meeting shall have its account frozen until the Executive Council makes a determination regarding the absence. Should the organization lose recognition, ASWC funds may be used to pay all outstanding invoices, contracts, and reimbursements bearing a date prior to the loss of recognition. ASWC Funds cannot be used to pay for events scheduled but not contracted after loss of recognition.
4. During periods when the College is not in session, including scheduled breaks, funds will not be available without special consent of the Finance Chair.
5. Funds will be available for organizations until April 15 of each academic year. This is to allow the Finance Chair and Administrative Secretary sufficient time to reconcile all accounts before the end of the academic year. Purchases made after this deadline will be denied. Organizations that have SCHEDULED EVENTS after this date may request a purchasing extension from the Finance Chair in writing. The request should detail the name and date of the event, information about the type of event and expected participation, as well as a list of estimated expenses. Requests should be submitted to the Finance Chair no later than April 1 to allow time for processing. The Finance Chair shall notify the Budget Manager in writing of his or her decision, which may be appealed to the Finance Committee. **UNDER NO CIRCUMSTANCES WILL PURCHASING EXTENSIONS BE GRANTED AFTER THE LAST DAY OF CLASSES IN THE ACADEMIC YEAR, NO EXCEPTIONS.**

Purchasing with ASWC Funds

There are numerous ways for organizations to make purchases with ASWC funds. The following policies and procedures are outlined in this section:

- Cash Reimbursements
- Purchases on Account or by Purchase Order
- Charges to Campus Vendors
- Contracting for Services
 - Whitman Students, Faculty, or Staff
 - Outside Individuals
- Purchases using the ASWC Credit Card

To use ASWC funds for travel, please refer to the “Travel with ASWC Funds” section of this handbook. Different regulations apply when using travel funds for liability reasons.

If you have any questions about any of these policies, or if you have a purchase that you need to make that does not fall under any of these categories, please contact the ASWC Finance Chair to make special arrangements.

All purchases with ASWC funds must comply with Article V of the ASWC By-Laws, and specifically, with the Purchasing Policy below:

1. Purchases may be made either by an individual and then reimbursed, on account or by purchase order, with the ASWC Credit Card, or by contracting services.
2. Any purchase over \$500 shall require advanced approval from the ASWC Finance Chair. The purchasing Office or Organization shall complete and submit a Purchase Authorization Form to the ASWC Finance Chair at least three business days prior to purchase. The Finance Chair’s signature on the form shall serve as authorization for purchase. The Purchase Authorization Form shall remain in the records of ASWC Administrative Assistant and a copy shall be given to the individual wishing to make the purchase.
3. **Take Note: ASWC funds shall not be advanced to individuals to make purchases for any reason.**

To make a purchase over \$500, fill out the “Purchasing Authorization Form”. A sample of this form is located in Appendix A. These forms can be picked up in the ASWC Office or the Student Activities Office, and are teal in color.

Complete as much of this form as possible before submitting it to the Finance Chair. Important sections to complete are the Vendor, Item, and Amount table, as well as a brief description of the purpose of the purchase. When completing the table, a basic description of the type of items that you are purchasing is sufficient rather than a complete list of items purchased. Remember to sign the form and include your Certificate Number before submitting the form to the ASWC Office. **This form must be received three business days prior to the anticipated date of the purchase.**

Requesting Cash Reimbursement

1. The Budget Manager of the requesting office or organization shall submit an ITEMIZED receipt to the ASWC Administrative Assistant with an “Authorized Reimbursement of Funds” form within two weeks of the date of purchase. To ensure timely processing of the reimbursement the name of the individual to be reimbursed as well as the WID number of that individual must appear clearly on the form.
2. The ASWC Finance Chair shall authorize the reimbursement and a vendor payment shall be submitted to the College Business Office within seven days.
3. For reimbursements less than \$100.00, the individual receiving the reimbursement will receive a notice advising them to go to the Business Office in Memorial 217 to pick up cash. For reimbursements greater than \$100.00, the individual receiving the reimbursement will receive a check via campus mail. The Budget Manager may also request the form of reimbursement.
4. **Cash reimbursements cannot be processed without an ORIGINAL sales receipt or invoice. CARBON COPIES OF CHECKS ARE NOT VALID RECEIPTS.**

A sample form for this type of purchase is located in Appendix B. These forms are purple in color. They can be obtained from the ASWC Office or the Student Activities Office.

When completing this form, be sure to attach ITEMIZED receipts. Each receipt should correspond to one row in the table. Again, these do not need to be exact lists, but must indicate the general type of merchandise and what your organization will use the items for. The most important part of this form is to ensure that the name of the person who is to receive the reimbursement and his or her WID appear clearly on the lines on the form. Please print your name on the “Budget Representative Authorization” line, as well as your certificate number, and then sign the form at the bottom. **Submit the completed form to the ASWC Office within two weeks of the date of purchase or the date of the event or the request may be denied.**

Purchases on Account or by Purchase Order

Some vendors will take orders from Whitman College affiliated organizations and provide an invoice upon delivery on good faith that the order will be paid for in a short period time after the purchased items are delivered. ASWC has the ability to do this with several vendors in town. Other vendors that are not in the area will deliver purchased items in good faith provided that your organization gives the vendor a Purchase Order signifying that once an invoice is received, ASWC will send payment. If your organization is making a large purchase, this may be a way to avoid having members of the organization make the purchase and then wait for a reimbursement. If you have a large purchase to make, check with the Finance Chair to determine if this method will work for you.

If you are given permission by the Finance Chair to pay in this way, the procedure is as follows:

1. The Budget Manager of the requesting Office or Organization shall contact the Administrative Assistant to request a Purchase Order no less than five business days prior to the date of purchase. The ASWC Administrative Assistant will generate a Purchase Order, and the ASWC Finance Chair shall sign the Purchase Order to authorize the purchase. A copy of the Purchase order will be retained in the organization's ASWC file and two other copies of the Purchase Order will be sent to the Budget Manager for that organization.
2. The Purchase Order Form shall be sent or taken to the vendor by the purchasing organization. The Vendor shall be instructed to send two copies of the invoice to the following address within fifteen days of purchase: Associated Students of Whitman College, 280 Boyer Avenue, Walla Walla, WA 99362.
3. Upon receipt of the invoice, the ASWC Administrative Assistant shall submit a Vendor Payment to the Whitman College Business Office within seven days to generate a check drawn on the organization's account in the amount of the invoice.

Charges to Campus Vendors

Charges to campus vendors are charges made to on campus office that are not paid for out of pocket, but are paid for by a transfer of funds from the organization's ASWC account to that vendor. On campus vendors include: Bon Appetit, Printing Services, Post Office, Bookstore, and WCTS.

The following is the procedure for charging a campus vendor:

1. The Budget Contact of the purchasing Office or Organization shall complete a "Purchase Voucher" and submit it to the ASWC Finance Chair for approval three business days prior to purchase.
2. The Finance Chair shall sign the Purchase Voucher as authorization for purchase. One copy of the form shall be retained in the ASWC Office, and the other two copies shall be taken to the campus vendor to purchase the authorized item.
3. Upon completion of the service or upon receipt of the items purchased, the vendor shall note the total charge on the Purchase Voucher and retain one copy for its records. The purchaser shall then return the top copy to the ASWC Administrative Assistant for billing purposes.

A sample of this form can be found in Appendix C. These forms have three carbon copies: the pink copy is retained by the ASWC Office after the Finance Chair has authorized the purchase, the yellow copy is retained by the campus vendor, and the white copy is returned to the ASWC Office after completion of the purchase. These forms are available from the ASWC Administrative Assistant.

Most questions relating to this procedure relate to the reason behind both copies being retained by ASWC. Many times, before the purchase is made, individuals do not know the price of items or services. As charges from campus vendors take time to post to the General Ledger, it aids ASWC Finance in providing accurate information on account balances to have this information provided. Your assistance with this procedure is greatly appreciated.

It should be noted that purchases made from campus vendors not following this procedure will be denied. The primary reason is that in many cases tax does not have to be paid on these purchases, saving our organizations money. Your cooperation is appreciated.

Contracting for Services

Using the pool of talent on the Whitman campus is a great way to sponsor an inexpensive event. If your organization wishes to contract the services of a Whitman student, the student can be compensated through Whitman College Payroll.

Contracting with Whitman Individuals:

1. Whitman College students must be compensated through Whitman College Payroll. An organization wishing to contract an internal individual shall request payroll from the ASWC Administrative Assistant at least one week prior to the date that the service or performance is to occur.
2. The individual receiving payment must complete and sign the payroll timesheet prior to the date of performance. Following completion of the performance, the Budget Manager for the organization shall sign the timesheet as the Supervisor, indicating that work has been satisfactorily completed. The ASWC Administrative Assistant shall then forward the timesheet to the Whitman College Business Office for processing.
3. The student payroll cycle runs from the 9th of one month through the 8th of the following month. Individuals being paid for a service will be paid after the completion of this cycle on the 20th of the second month. Checks can be claimed in the Business Office in the Memorial Building, room 217.
4. Prior to receiving payment, students must complete the U.S. Department of Justice I-9 Employment Eligibility Verification form, as well as Internal Revenue Service Form W-4 in the Business Office Annex in the Memorial Building, room 107. Individuals receiving payment should be aware that he or she is responsible for all federal, state, and local taxes, depending on his or her place of permanent residence.

Contracting with Individuals External to Whitman:

1. Individuals external to Whitman College shall be compensated using a Personal Services Contract. An organization wishing to contract an external individual shall request a Personal Services Contract from the ASWC Administrative Assistant at least three weeks prior to the date that the service or event is to occur.
2. The ASWC Administrative Assistant shall prepare the contract for the Budget Manager. The Budget Manager is responsible for obtaining the Contractor's signature, as well as a completed Internal Revenue Service Form W-9, Request for Taxpayer Identification Number and Certification. At the request of the ASWC Advisor, the Budget Manager may also be responsible for obtaining a proof of insurance from the Contractor. These completed forms shall be submitted to the ASWC Finance Chair no later than one week prior to the date that the service or event is to occur. The Finance Chair and the ASWC Advisor shall review and sign the COMPLETED contract. **You must work with the ASWC Advisor before finalizing a contract with an outside vendor.**
3. Upon receipt of the completed contract, the ASWC Administrative Assistant shall process a Vendor Payment in the amount of the contract. Unless otherwise specified in the contract, the check shall be mailed to the address provided by the contractor after the date that the event or service is completed.
4. A contract prepared by a booking agency may serve as a substitute for the ASWC contract, provided that the contract includes signature lines for both the ASWC Finance Chair and the ASWC Advisor. The contract shall not be considered executed without the signature of the Finance Chair.

As these policies indicate, please allow ample processing time for contracts, as there are several steps to take to complete the process. If your organization is contemplating contracting for services, please contact the Finance Chair as soon as possible to begin making arrangements.

Purchases using the ASWC Credit Card

ASWC maintains a credit card that can be used to make large purchases so that members of the organization do not have to make large purchases and await reimbursement. The card is for use in the ASWC Office ONLY, so it can only be used to place orders, and cannot be used to purchase items at stores.

1. All credit cards shall remain in the custody of the ASWC Administrative Assistant until a purchase has been authorized by the ASWC Finance Chair and ASWC Advisor.
2. Prior to use of an ASWC credit card, an individual wishing to make a purchase shall read and sign the User Agreement. The User Agreement shall remain on file with the ASWC Administrative Assistant.
3. An individual wishing to make a purchase shall, at least three days prior to purchase, complete a Credit Card Voucher Form and submit it to the ASWC Finance Chair and the ASWC Advisor for approval. An individual wishing to use the card for multiple purchases shall submit an estimation of all charges (type of vendor and amount of purchase) to be made while the card is in the possession of the individual to the ASWC Finance Chair and the ASWC Advisor for approval. The signature of the ASWC Finance Chair and the ASWC Advisor shall serve as authorization of purchase.
4. All credit cards shall remain on the premises of the ASWC Office unless expressly authorized by the ASWC Finance Chair and the ASWC Advisor in writing. When use of a credit card outside the office is authorized, the card shall be kept in a secure location and the account number kept secret.
5. Following purchase, the card user shall submit itemized receipts of purchases to the ASWC Administrative Assistant.
6. The use of the ASWC credit card for personal purchases is prohibited.
7. Any unauthorized charges made to the credit card account shall be the responsibility of the cardholder. If the cardholder is a student, the Dean of Students Office shall charge the individual's student account in the amount of the unauthorized charge(s).
8. If the credit card is lost or stolen, JP Morgan Chase must be contacted immediately at 1-800-270-7760. Please also notify the Whitman College Card Administrator, Nancy Jungmann, at 509-527-5145 and the ASWC Administrative Assistant at 509-527-5205. The lost card will be cancelled and a new card will be issued and sent to the Card Administrator. If the old card is located at a later date, destroy by cutting in half and disposing of it. Do not attempt to use the old card.

An example of the Credit Card Voucher Form can be found in Appendix D. These forms have two carbons. The white copy is to be retained by the ASWC Office for the file, and the yellow copy is for your reference in reconciliation. These forms are available from the ASWC Administrative Assistant or in the Student Activities Office, but will only be dispensed following verbal authorization from the Finance Chair and ASWC Advisor. **After purchase, all receipts must be submitted to the ASWC Office.** Failure to do so will result in the College revoking credit card privileges for all ASWC organizations.

Purchasing Quick Reference

Use this Quick Reference to assist you with the different types of purchases. The first column indicates the type of purchase, the second column indicates what you would typically use that method for, the third column indicates what type of advanced approval is needed, and the last column indicates when receipts are due to the ASWC Office. When advanced approval is needed, please see the Finance Chair no later than the time indicated on the chart to allow for processing of your request. If you are unsure of where your purchase fits in to these categories, see the Finance Chair well in advance of your purchase to determine the best means for the particular transaction.

Type of Purchase	Purpose	Advanced approval needed?	Receipt filing deadline
Cash reimbursement	Small purchases for the organization	3 business days prior to purchase for purchases greater than \$500.00	Reimbursement form to ASWC Office within two weeks of purchase
Purchases on account	Larger purchases from select vendors, usually for purchases where the club is ordering items	5 business days prior to date of purchase	Immediately upon receipt of purchased items
Charges to campus vendors	Purchases from Bookstore, Post Office, Production/Distribution Services, Catering	3 business days prior to date of purchase	Immediately following purchase
Contracting Whitman Individuals	Used to employ Whitman College students for events	1 week prior to the date of the event or service	N/A
Contracting external individuals	Used to employ individuals who are not Whitman students or employees	3 weeks prior to the date of the event or service	N/A
ASWC Credit Card	Larger purchases for the organization	3 business days prior to purchase	Immediately following purchase

Account Transfers

Account transfers may be necessary if your organization is co-sponsoring an event with another ASWC organization or an ASWC Office. Account transfers may also be needed to move funds from your organization's savings account to your organization's operating account.

1. ASWC funds may only be transferred to other accounts within the ASWC accounts structure, except in the case of payment for services rendered from a campus vendor. Transfers may not be transferred to College administrative accounts.
2. The Budget Contact of the transferring (debiting) Office or Organization shall complete a "Request to Transfer Funds" form and submit it to the ASWC Finance Chair for approval at least three days prior to the date that funds are needed.
3. Upon receipt of the completed Request for Transfer, the ASWC Administrative Assistant will process a Journal Entry Voucher to complete the transfer of funds within seven days.

A sample of the "Request to Transfer Funds" form can be found in Appendix E. These forms are hot pink in color and are available in the ASWC Office or the Student Activities Office. In the "Account Debited" column, write the account name/number of the account you want money to be removed from. In the "Account Credited" column, write the account you want money to be added to (your ASWC account). This form needs to be signed by the Budget Manager for the account where the funds will be debited from only.

Contingency Accounts

ASWC maintains two accounts with reserve funds in the event that ASWC offices and organizations encounter expenses that they did not include in their budget.

1. Contingency funding shall be available to all ASWC offices and organizations.
2. The Budget Manager of an organization or office seeking contingency funding shall complete a "Contingency Funding Request" form and submit it to the Finance Chair at least two weeks prior to the date that funds are needed. If the request is greater than \$500, the Budget Manager shall attach a detailed proposal for the use of those funds, including a listing of other sources of funding sought, an estimated list of expenses, and a narrative describing the value added to the Whitman community brought about by the granting of these funds. If there are questions about your proposal, you may be asked to address it to the ASWC Finance Committee or the ASWC Senate.
3. Contingency funding requests shall be evaluated as set forth in the by-laws.
4. Following approval by the appropriate bodies, the ASWC Administrative Assistant shall process a Journal Entry Voucher to transfer the funds from the appropriate account to that of the office or organization within seven days.

A sample of the "Contingency Funding Request" form can be found in Appendix F. These forms are blue in color and may be obtained from the ASWC Office or the Student Activities Office. It is important to provide as much information as possible to the approval bodies in order to allow for fast processing of your request.

Travel with ASWC Funds

The Travel with ASWC Funds procedure was created to address a number of liability concerns arising from travel for the purpose of an ASWC-sanctioned event. Travel funds are held in an account separate from the organization's operating budget. It is imperative that if your organization wishes to travel with ASWC funds, the Budget Manager contact the Finance Chair well in advance of the departure date to make the necessary arrangements.

1. Each ASWC organization has money earmarked for their use within the Travel and Student Development Fund. All approved travel is paid for out of this fund. An organization may not use travel funds for operating expenses, but may transfer funds from the organization's operating budget to the travel fund to cover expenses.
2. All travel expenditures MUST be approved prior to travel by the Finance Chair or you will not be reimbursed. The Budget Manager for the organization shall complete and submit a "Travel Expense Form" to the Finance Chair at least one week prior to departure. The Finance Chair shall review the estimated expenditures and approve or deny travel on the basis of the account balance for that organization in the Travel and Student Development Fund.
3. Upon return from travel, the Budget Manager shall, within three (3) business days return the completed Travel Expense Form detailing actual expenses to the ASWC Office in order to process reimbursements. The Budget Manager shall attach itemized receipts for all purchases to the Travel Expense Form, indicating on the top of each receipt, the name and WID number of the individual to be reimbursed. The ASWC Administrative Assistant shall then process reimbursements within seven days.
4. The Associated Students of Whitman College shall reimburse organizations for the following expenses related to travel: airfare, rental vehicle(s), travel in personal vehicle(s) in the form of gas and lodging reimbursement.
5. When travel occurs in personal vehicles, the individuals driving said vehicles must sign a Personal Vehicle Memorandum of Understanding, to certify that the driver understands that the Associated Students of Whitman College and Whitman College are not liable for damage or injury that occurs during travel. The individual driver and his or her insurance carrier assume full liability.

A sample of the "Travel Expense" form is located in Appendix G. These forms are green in color and are available from the ASWC Administrative Assistant or in the Student Activities Office. It is imperative that you discuss any planned travel with the Finance Chair prior to your planned departure. This procedure cannot be completed following your return from the trip.

***It is important to note a distinction between day trips, which can be more easily funded by your existing club budget, and extended travel to conferences and workshops.**

Record Keeping

Record keeping is an essential part of the job for a Budget Manager. As explained in the Rights and Responsibilities section, Budget Managers can be held financially responsible for overdrafts on the account, so it is important to keep an accurate accounting of your organization's finances.

To assist you with record keeping, ASWC Finance will send you an "Unofficial Account Summary" every month. It is our goal to have these statements to you within the first ten days of the month. This statement is unofficial because the official accounting statements are from the Datatel system, the College's accounting software. ASWC reconciles our accounts with the official statements, but occasionally, charges will be missed and applied at later dates. Thus, it is important to review all of the transactions listed, rather than only the most recent ones. If you would like to see a copy of the Datatel report for your organization, please contact the Finance Chair who will be happy to supply you with the information.

To aid you with reconciliation, there is an account ledger sheet included with this packet. If you need additional copies, visit the ASWC Office.

Budgeting

Budgeting occurs in the spring of each year. The procedures for budgeting will vary from year to year, but there are some constants to the process despite the changes. Here is the approximate timeline for the budgeting process:

Please consult Article V, Section 6 of the ASWC By-Laws for more information.

Timeline

1. No later than the first full week of March each year, the Finance Committee, shall present a proposed ASWC fee for the following fiscal year to the Senate for approval. Prior to that time, the Finance Committee shall have made a thorough investigation of the needs of ASWC in the next fiscal year, and shall be prepared to present evidence for rate of the fee at the meeting of the Senate where the fee is to be approved. The fee is approved by a two-thirds (2/3) vote of the Senate.
2. Budget applications shall be available on the first business day following the approval of the ASWC fee by the Senate. The budget applications will be distributed with detailed directions to complete the forms, and the Finance Chair shall hold at least two (2) workshops to assist Budget Managers with the completion of their requests. These applications shall be due to the Finance Chair ten (10) business days after they are made available.
3. Once budget applications have been received, the Finance Committee shall meet within five (5) business days to evaluate the proposals and prepare the preliminary budget. These meetings shall occur in Executive Session. While Senators are permitted to attend these meetings, they are not granted the right to comment on the proceedings. The preliminary budget shall be published on the ASWC website and all Budget Managers shall be directed to its exact location.
4. If an organization believes that the budget allocated in the preliminary budget does not accurately reflect the needs of the organization, or if the organization believes that the Finance Committee made a preliminary budget recommendation based in incorrect or incomplete information, the Budget Manager of that organization may request a budget hearing. The Finance Committee shall designate at least two (2) separate occasions for the hearings in order to accommodate individual schedules. Budget hearings shall occur during the five (5) business days immediately following the publication of the preliminary budget.
5. During the period for budget hearings, the Finance Committee shall also publicize and hold at least one (1) public forum for members of ASWC to comment on the budget.
6. After the completion of the budget hearings and public forums, the Finance Committee shall meet within five (5) business days to act upon testimony from the budget hearings to prepare the final budget. These meetings shall occur in Executive Session. While Senators are permitted to attend these meetings, they are not granted the right to comment on the proceedings. The final budget shall be published on the ASWC website, and all members of ASWC shall be directed to its exact location.
7. Following the publication of the final budget, there shall be at least one (1) week before the matter comes before the Senate for approval. Following approval of the budget, it shall be published on the ASWC website, and all members of ASWC shall be directed to its exact location.
8. The budgeting process shall be completed no later than the last day of classes each academic year.

Year-End Procedures

As explained earlier in the handbook, at the end of each fiscal year, the Finance Chair and the ASWC Administrative Assistant close all ASWC accounts to complete a final reconciliation. It is important that you pay close attention to the deadlines in this policy, as failure to comply may result in denial of purchases.

1. Funds will be available for organizations until April 15 of each academic year. This is to allow the Finance Chair and ASWC Administrative Assistant sufficient time to reconcile all accounts before the end of the academic year. Purchases made after this deadline will be denied.
2. Organizations that have SCHEDULED EVENTS after this date may request a purchasing extension from the Finance Chair in writing. The request should detail the name and date of the event, information about the type of event and expected participation, as well as a list of estimated expenses. Requests should be submitted to the Finance Chair no later than April 1 to allow time for processing.
3. The Finance Chair shall notify the Budget Manager in writing of his or her decision, which may be appealed to the Finance Committee. **UNDER NO CIRCUMSTANCES WILL PURCHASING EXTENSIONS BE GRANTED AFTER THE LAST DAY OF CLASSES IN THE ACADEMIC YEAR, NO EXCEPTIONS.**
4. Any funds remaining in ASWC accounts at the end of the fiscal year shall be transferred to the ASWC Savings Fund on the last day of the fiscal year, with the exception of the accounts named in the by-laws.
5. An organization that wishes to use their balance for special events or purchases in the future may make a request to the Finance Committee retain its balance. The Budget Manager of the requesting organization shall submit a "Balance Retention Request" form to the Finance Chair no later than April 15 of each year. The Finance Committee will evaluate the proposals based on fiscal viability. Funds may be retained for a maximum period of five years, and must be for a specific event or item. Balances may not be retained to support operating budgets in future years.
6. If an organization is granted balance retention, the ASWC Administrative Assistant will prepare a Journal Entry Voucher to transfer the funds to the Organization Savings Account before the close of the fiscal year.
7. Deficits at the end of a fiscal year are the responsibility of the Budget Manager for the account in deficit. Deficits greater than \$20.00 shall be billed to the student account of the Budget Manager through the Dean of Students Office.
8. At the start of each fiscal year, the Budget Manager of every account shall receive a final account statement for the previous fiscal year.

"Budget Retention Request" forms will be distributed by the ASWC Finance Chair during the budgeting process.

Additional Services Offered by ASWC Finance

The ASWC Office also offers the following services to Budget Managers. If you need to make use of these services, please see the ASWC Administrative Assistant in the ASWC Office.

- **Photocopying.** Every organization may be assigned one photocopy code for the copy machines in the Reid Campus Center. Copies will be billed to the organization's ASWC account, but are for official use only. To receive a copy code, please contact the ASWC Administrative Assistant. Please note that it can take up to two weeks to have the photocopier programmed with a new code, so please allow plenty of time.
- **Fax machine.** ASWC has a fax machine available for organizations to use. It is for official use only, and is available free of charge.
- **Long distance telephone.** If you need to make long distance calls to prepare for an event, you may use the telephones in the ASWC Office, free of charge.

The ASWC Executive Council officers and Senators can be of assistance to your organization in preparing for large events. If you would like assistance with a specific task, or if you would like general planning and budgeting assistance, please contact the Finance Chair who can direct you to the appropriate resource.

Maintaining ASWC Recognition

In order to maintain ASWC recognized status Clubs and Organizations should:

1. Uphold and abide the ASWC Constitution and By-Laws.
2. Uphold and abide the groups Constitution, By-Laws, and/or guidelines.
3. Hold annual elections for officers.
4. Submit the Recognition Update Form (RUF) at the beginning of each semester.
 - Each semester every ASWC recognized club or organization is responsible for completing a Recognition Update Form. This form will be sent to the club contact listed in our records during the first week of each semester. If your organization does not receive a form, please contact the ASWC and/or Student Activities Office as soon as possible. Clubs that fail to submit a valid Recognition Update Form will lose their recognition, funding and all associated benefits.
 - Should any of the information provided on your organization's Recognition Update Form has changed, we ask you to please contact the ASWC Club Clerk or Student Activities Office to update current information. Please note that the information from the recognition update form is used to update the Online Club Directory.
5. Have a representative attend **ALL** town hall meetings scheduled by ASWC.
 - Every recognized club or organization must send a representative to all town hall meetings. In these meetings, the members deal with ASWC-club related issues.
6. Attend required Finance & General Information training.
 - Every recognized club or organization must send a representative to attend Club Finance & General Information Training. This meeting takes place at the beginning of each semester on numerous dates so that all clubs/organizations are able to send a representative. Though, Club Budget Officers are required to attend this meeting to maintain club recognition and funding, all club officers are encouraged to attend.
 - Clubs and Organizations will be contacted by the ASWC Finance Chair and/or the ASWC Club Clerk with available training dates.
7. Ascertain that all informational brochures, publications, advertisements, cards and posters released by an ASWC-funded organization, telling of an ASWC-funded activity or event, indicate that the event is funded by ASWC.
8. Make available all information describing groups activities and events. This includes meetings, gatherings, events, and activities associated with the group.
9. Annually update group Constitution and guidelines.
10. Abide by Whitman College policies and procedures for activities/events. These are provided by the Student Activities Office.

Sample Forms

Appendix A: Purchasing Authorization Form

P Purchasing Authorization Form <i>Associated Students of Whitman College</i>		
For purchases over \$500		
Date of Request:		Fiscal Year:
Requesting Group: \$	Account Number:	
Amount of Purchase: \$		
Vendor	Item(s)	Amount
Purpose:		
<u>Student Certification</u> 1) By my signature below; I certify that to the best of my knowledge the expenses detailed above have not been or will not be reimbursed by any entity other than Whitman College. 2) By my signature below; I also certify that the expenses detailed above will be incurred on behalf of business; purposes of Whitman College and were appropriate and reasonable in nature.		
Budget Representative: (print name)	Budget Rep Authorization: (signature)	
Finance Chair Authorization:		Date:

Appendix B: Authorized Disbursement of Funds Form

A Authorized Disbursement of Funds <i>Associated Students of Whitman College</i>		
Please submit this form, with all receipts attached, to the ASWC Finance Office <u>within two weeks of the date of purchase.</u>		
Club Account Debited:		Date:
Amount Requested:	Fiscal Year:	
Attach All Receipts		
Vendor	Item(s)	Purpose
Reimbursement to: (print name)		Whitman ID:
Budget Representative: (print name)	Budget Rep Authorization: (signature)	
<u>Student Certification</u> 1) By my signature below; I certify that to the best of my knowledge the expenses detailed above have not been or will not be reimbursed by any entity other than Whitman College. 2) By my signature below; I also certify that the expenses detailed above were incurred on behalf of business; purposes of Whitman College and were appropriate and reasonable in nature.		
Reimbursed to (signature):		Date:

Appendix C: Purchase Voucher Form

PURCHASE VOUCHER			
Campus Vendor: ___ Bookstore ___ Post Office ___ Production/Distribution Services ___ Catering			
Request Date: _____		Fiscal Year: _____	
Requesting Group: _____		Account: _____	
Purchaser: _____		WID: _____	
Budget Contact: _____		Certificate: _____	
Purchase Items:			
Quantity	Item	Unit Price	Price
Authorized: _____			Total Purchase: _____
ASWC Finance Chair			Campus Vendor Initial: _____

Appendix D: Credit Card Voucher Form

CREDIT CARD VOUCHER			
Request Date:		Fiscal Year:	
Requesting Group:		Account:	
Purchaser:		WID:	
Budget Contact:		Certificate:	
Purchase Items:			
ATTACH ALL RECEIPTS			
Vendor	Item(s) and Description	Unit Price	Price
Authorized:			Total Purchase: <u> </u>
	ASWC Finance Chair	Date	
	ASWC Adviser	Date	

Appendix E: Request to Transfer Funds Form

Request to Transfer Funds <i>Associated Students of Whitman College</i>	
Account Debited:	Account Number:
Account Credited:	Account Number:
Amount Requested: \$	
Purpose of transfer:	
Authorized by: (Print Name)	Certificate:
Signature:	Date:

Appendix F: Contingency Funding Request Form

C CONTINGENCY FUNDING REQUEST FORM <i>Associated Students of Whitman College</i>	
<i>Contingency funding requests must be submitted to the Finance Chair at least twenty-four hours prior to consideration.</i>	
Date of Request:	Fiscal Year:
Requesting Group:	Account Number:
Amount Requested: \$	Please Check One: <input type="checkbox"/> Emergency <input type="checkbox"/> Non-Emergency
Purpose:	
Other sources of funding sought:	
Authorized by: (Print Name)	Certificate:
Signature:	

Appendix G: Travel Expense Form

V Travel Expense Form <i>Associated Students of Whitman College</i>					
Group/Organization:				Date:	
Dates of Travel:			Number of Attendees:		
Itinerary					
From:		To		# of miles:	
		:			
From:		To		# of miles:	
		:			
From:		To		# of miles:	
		:			
From:		To		# of miles:	
		:			
Other expenses:					
Total Estimated Expense (total mileage x \$0.37+ other expenses):				\$	
Authorized by: (Print Name)				Certificate:	
Signature:					