****

Mansfield University of Pennsylvania

Student Government Association’s

Committee on Finance

Policy Manual

**Table of Contents**

Article I: Purpose and Definitions

 Section 1: Purpose

Article II: Eligibility for Funding

 Section 1 Requirements

 Section 2: Failure to Comply

Article III: Restrictions

 Section 1: Parties Restricted from Student Activity Funds

 Section 2: Specific Restrictions

 Section 3: First Year and Inactive Organizations

Article IV: Expenditure Guidelines

 Section 1: Programming

 Section 2: Travel

 Section 3: Capital Expenditures

 Section 4: Uniform Funding

 Section 5: Spirit Giveaway Items, Prizes, and Gifts

Article V: Expenditure Procedures

 Section 1: CCSI Vouchers

 Section 2: Transfer of Funds

 Section 3: Expenditure Verification Procedures

 Section 4: Overspending

Article VI: Financial Requests

 Section 1: Allocation Decisions

 Section 2: Funding Request Procedures

 Section 3: Allocation Requests

 Section 4: Reallocation Requests

 Section 5: Emergency Allocation Requests

Article VII: Budgets for Student Organizations

 Section 1: Budget Request Procedures

Article VIII: Appeals

 Section 1: Appeal Rights

 Section 2: Appeal Process

Article IX: Audits

 Section 1: Audit Procedures

Article X: Theft or Loss of Student Activity Fee Items

 Section 1: Reporting Theft

 Section 2: Reporting Lost or Damaged Items

Article XI: Exceptions

 Section 1: Special Funded Organizations

 Section 2: SGA and COF Policy Exemptions

 Section 3: Specific Requirements for Exempt Organizations

Article XII: Revisions and Amendments

 Section 1: Revision Procedures

# Article I. Purpose

## Section 1: Purpose.

1. The purpose of this policy manual is to serve as a resource and guide for the student leaders and advisors of Student Government Association’s (SGA) Committee on Finance (COF). This manual governs expenditures of Student Activity Fees, preparing organization budgets, and its relationship with College Community Services Inc. (CCSI).

# Article II. Student Organization Eligibility for Funding

## Section 1: Requirements.

1. Organization must be recognized by the Student Government Association.
2. Organization must have a CCSI Account.
3. Organization must submit accurate and updated copies of the following to COF by the date and time set by SGA each year:
	1. Active Student Organization Recognition Form.
	2. Organization’s Constitution.
	3. Roster and Attendance Records.
	4. Inventory Records with a description and location of all equipment and reusable items purchased with Student Activity Fees.
	5. Ledger of CCSI allocated and unallocated funds.
4. Organization must submit a CCSI Account Signature Form to the CCSI office at the beginning of each semester.
5. Organization must participate in at least one community service project during the academic year. It also must fill out the Mansfield University community service tracker and have the hours of service be verified.
6. Organization must hold a fundraising event during the academic year to support itself. Funds earned from the event must be deposited into the organization’s CCSI account and can be withdrawn at any time by the organization.
7. Must be in compliance with all appropriate rules and regulations of the Pennsylvania State System of Higher Education.
8. Must be in compliance with all appropriate local, state, and federal laws.
9. Must comply with all SGA and COF Policies.
10. Organization meetings and membership must be open to all students who pay the Student Activity fee.
11. Organizations that require members to pay mandatory dues or membership fees are not eligible for funding from COF/SGA.
	1. This does not include organizations who have dues to a regional or national affiliate group.

## Section 2: Failure to Comply.

1. Organizations who fail to meet all the above requirements in Article II, Section 1 will have their CCSI account immediately frozen until the requirements are met.
2. Organizations who fail to meet all of the above requirements in Article II, Section 1 by the time of budget hearings each spring will not be eligible for a budget for the following year.

# Article III. Restrictions

## Section 1: Parties Restricted from Student Activity Funds.

1. Any organization which is in violation of the state and federal laws including amendments of 1972 and section 504 of the rehabilitation act of 1973 which assures equal opportunity to all persons regardless of race, color, affection, sexual preferences, handicap, ancestry, national origin, union membership, age, sex, or requires officers or members to subscribe to any political beliefs.
2. Any organization that has members who have not paid the Student Activity Fee or do not possess a valid student identification card.
3. Any individual who has not paid the Student Activity Fee, including advisors, unless an exemption is granted by COF. Funding for advisors must be approved by COF through written request and verbal presentation at a COF meeting.
4. Any organization whose Treasurer serves simultaneously as either President or Vice President.

## Section 2: Specific Restrictions.

1. All individuals who don’t pay the Student Activity Fee will be charged for admittance to all Student Activity Fee funded events. The amount charged will be proportional to the cost of the event and to the discretion of COF based upon whether or not it is reasonable to charge a given amount for admittance.
2. All individuals who don’t pay the Student Activity Fee will be charged full retail price for items purchased with Student Activity Fee money.
3. Allocated monies will not pay for personal membership dues or personal registration fees for clubs.
4. Alcoholic beverages, drugs, weapons, and any other illegal items may not be purchased with student activity fee money.

## Section 3: First Year and Inactive Organizations.

1. Organizations being recognized for the first time or being reactivated may only be allocated a maximum of $1,000.00 during their first year being recognized by SGA as an active organization.
	1. The first year of recognition will be considered from the time that the organization is recognized by SGA until one full calendar year has passed.
2. Previously funded organizations that become inactive shall have the balance of all monies in their Allocated CCSI account returned to the COF emergency account.
3. If an organization is inactive for two consecutive semesters, it must go through the recognition process again.
4. See the SGA Constitution for information on reactivating an organization and becoming a recognized organization.

# Article IV. Expenditure Guidelines

## Section 1: Programming.

1. General programs include any on-campus event that is funded by Student Activity Funds.
	1. Must be open to all students who pay the Student Activity Fee.
	2. Participants who don’t pay the Student Activity Fee will be required to pay an entrance fee.
	3. Social programming (events/activities not open to all students) are prohibited.
2. All programs must benefit the students and campus community by providing either an educational, enriching, entertaining, or cultural experience that students are interested in.
3. All food purchases for on-campus programs must be in accordance with the food provider contract with the university.
4. Organizations seeking to use any copyrighted materials (ie: video games, movies) must purchase the appropriate rights for the materials.
5. General programs must be advertised to campus using at least three of the following options. Organizations which do not advertise appropriately for all general programs will have their CCSI account immediately frozen.
	1. Student Activities Office.
	2. Mountie Minute.
	3. SGA Student Email Broadcast.
	4. Flashlight, Campus Newspaper.
	5. WNTE, Campus Radio.
	6. On-Campus Posters.
	7. Social Media Postings.
	8. Other available advertising methods.
6. All activities funded by Student Activity Fees must be identified as such in all printed and promotional materials (i.e. posters, programs, radio promotions). Example: “This activity is funded with Student Activity Funds.”

## Section 2: Travel.

1. Conference and Travel Funding.
	1. Conference registration fees may be funded.
	2. The Committee on Finance recommends that student organizations require students who participate in travel related events to give a presentation to their respective organization upon return reporting on their travel experience.
	3. The number of conferences or trips may be changed at the discretion of COF based on the cost of each conference, number of student participants, educational, and professional value.
2. Food Expenses.
	1. All funding for food for travel must come from the students attending or from the organization’s non-allocated account. Student Activity Funds cannot be allocated for food for travel.
		1. This does not apply to food which is included in a conference fee (ie: lunch provided by the host university) or hotel cost (ie: continental breakfast).
3. Lodging Expenses.
	1. Lodging expenses cannot exceed $75.00 per person per night unless approved by COF in advance of the travel.
	2. Organizations are required to have four students per room at hotels unless an exception is granted by COF.
4. Airfare expenses are left to the discretion of COF.
5. Use of student activity fees to fund advisors is at the discretion of COF.
6. COF reserves the right to limit hotel and travel expenditures based on student participation in the event and perceived need, and will notify organizations of the approved amount.

## Section 3: Capital Expenditures.

1. Capital items include any item or piece of equipment that is retained by the University for future use.
2. All purchases become the property of the student body. They are not the property of the organization requesting them or individuals using them.
3. Organizations in possession of capital items owned by the student body shall be expected to maintain an inventory record of each item, and shall be responsible for the proper security and maintenance of such items.
4. Organizations profiting from the use of Student Activity Fee purchased property will automatically have their funds deposited into their allocated account. This includes fundraising activities that are funded through the Student Activity Fee.
5. If purchasing a capital item that has a cost greater than $200.00, bids must be solicited from at least three sources.
6. Purchases being sent through the mail must be mailed to the CCSI office during CCSI operating hours.
	1. CCSI Address:

CCSI at Mansfield University

203 Alumni Hall

Mansfield, PA 16933

1. All purchases must be physically brought to the CCSI office so that they may be recorded and receipt of the purchase may be verified.
2. CCSI will document and maintain a list of Capital Items purchased at a value of $200.00 or more.
3. Capital items purchased with Student Activity Funds must be stored with the advisor or at a generally accessible location on campus. Capital items may not be stored with individual students.
4. Textbook purchases are at the discretion of COF and any textbook purchases must go through the campus bookstore.

## Section 4: Uniform Funding.

1. Uniforms are defined as official club/organization required apparel for competitions or performances and must have the MU logo or “Mansfield University” on it.
2. Uniforms can be funded when required for an official organization event or conference and must be retained by the club or organization.
	1. Uniforms cannot be retained by individual students.
	2. Uniforms must be reused for future students.
3. Organization members may purchase uniforms and other organization related apparel for the full retail value the items were purchased for from CCSI.

**Section 5:** Spirit Giveaway Items, Prizes, Gifts, & T-Shirts.

1. Spirit Giveaway Items include items purchased from the Spirit Store with Mansfield University Branding to be given to students who pay the Student Activity Fee to promote University programs, events, and organizations.
2. Prizes include items purchased from any vendor that can be won at an event to promote student involvement/participation in the event. Prizes may only be given to students who pay the Student Activity Fee. Chances to win a prize must be equal to all students in attendance. The hosting organization must disclose the process by which prizes will be won in their COF request form.
3. Gifts include items that are purchased to be given away to a specific population that are not desirable to the entire student body and will not be funded by Student Activity Funds. Examples include graduation sashes, coins, cords, etc.
4. T-shirts may be purchased by an organization and given away to members of that organization.
	1. SGA will grant $20.00—per student within a given organization based on the organization’s submitted roster and attendance records—to purchase t-shirts for the organization.
	2. Organization members may use their own money in addition to the $12.00 in order to acquire t-shirts that cost more than the amount granted by SGA.
	3. T-shirts must have the Mansfield University logo or “Mansfield University” plainly visible.
	4. T-shirts must be purchased from the campus bookstore.
	5. T-shirt design must be approved by the campus bookstore.
	6. T-shirt design must not include offensive or discriminatory language or images.
	7. Organizations must conduct one general program per school year in order to be eligible for t-shirt funding.

# Article V. Expenditure Procedures

## Section 1: CCSI Vouchers.

1. CCSI Vouchers will list the detailed and specific nature of the expenditure.
2. Requests for payment vouchers will originate with each organization’s authorized representative as shown on the CCSI Signature Sheet.
3. In all cases, the final authorization for voucher requests will be granted by the Chief Officer for Student Affairs, or his/her designee.

## Section 2: Transfer of Funds.

1. Reallocations (including moving funds from one budgeted line item to a different item or activity) of Student Activity Funds must be approved by COF.

## Section 3: Expenditure Verification Procedures.

1. Request for payment vouchers must be supported by receipts in all cases where practical and include:
2. Itemized receipts for purchases made.
3. Itemized receipts for transportation costs (includes meals, lodging, travel expenses – gas, tolls, van rental, etc.).
4. Itemized receipts for all services received.
5. When requesting cash before the fact, requests for cash advance forms must be used.
6. For payment requests after the fact, receipts for all expenditures must be turned into CCSI within ten days of the expenditure.
7. Failure to follow expenditure verification procedures will result in the freezing of an organization’s CCSI account.
8. Any function that requires ticket sales will be conducted in such a way as to make each ticket accountable. Tickets must be purchased by CCSI and, prior to sales, there are a known number of tickets and after sales there will be an amount of money equal to the price per ticket multiplied by the number of tickets sold.

## Section 4: Overspending.

1. Any organization that overspends its budget must repay 100% of the amount overspent to CCSI.
2. Organizations may not purchase or reserve items, performances, or travel accommodations without prior funding approval from COF
	1. Organizations which spend money which it does not have will not be permitted to submit an allocation or reallocation request after the fact to pay for items and services already used or reserved.
	2. Organizations which spend money which it does not have will have their accounts immediately frozen until the necessary non-allocated funds are present to pay for the overspending.

# Article VI. Financial Requests

## Section 1: Allocation Decision Considerations.

1. Whether the organization meets the eligibility requirements.
2. Whether the organization actively recruits members and has an active roster with attendance records.
3. Whether the programs and services sponsored by the organization are effective and meet campus needs.
4. Whether the organization effectively conducts fund-raising activities to supplement their allocated budget.
5. Whether the organization actively participates in community service events.
6. Whether the funding request is vague, incomplete, or improperly prepared.

## Section 2: Funding Request Procedures.

1. Requests shall be submitted through the COF Financial Request Form. Requests will not be entertained otherwise.
2. Allocation requests need to be submitted on the required online form at least one week prior to the date of the activity, function, and/or trip. Allocations and reallocations will not be granted after an event has already taken place.
3. Only student officers of the organization are permitted to submit any type of funding requests.
4. Only student officers or members of the organization are permitted to make any presentations pertaining to their organization’s funding request. Advisors of the respected organization may attend presentations in order to advise their students or answer questions from COF, but they are not to give the presentation for them.

## Section 3: Allocation Requests.

1. Allocation requests pertain to general financial requests pertaining to programming, travel, or capital purchases.

## Section 4: Reallocation Requests.

1. Reallocation requests entail requesting to have allocated money re-designated to fund a different program, travel event, or capital purchase.

## Section 5: Emergency Allocation Requests.

1. Emergency allocation requests pertain to financial requests pertaining to programming, travel, or capital purchases that are needed in a time sensitive manner.
2. Emergency allocation requests are only to be used for emergencies and cannot be used due to lack of proper planning.

# Article VII. Budgets for Student Organizations

## Section 1: Budget Request Procedures.

1. Budgets must be created on the two standardized mandatory forms provided by COF: the Budget Spreadsheet, and the Detailed Budget Sheet.
2. Budget submission requirements will be at the discretion of the COF chair and will be announced during annual budget workshops.
3. Budgets must be submitted by the deadline announced by COF in order to avoid penalty.
4. Any budget that is received late will not be considered and the organization will have no budget approved.
5. In order to be eligible to receive a budget, at least one executive board member of each organization must attend at least one budget workshop.
6. A copy of the approved line item budget and allocation memo will be made available online to all organizations once it has been approved by SGA and by the President of Mansfield University.
7. When budgets are reviewed during budget hearings, funding decisions will be made based off of the submitted requested breakdowns on the Budget Worksheet. The accompanying Detailed Budget Sheet will be used as necessary to determine whether the request is reasonable/necessary.
8. Only student officers or members of the respective organization are permitted to submit budget requests. Advisors are not permitted to submit budget requests.

# Article VIII. Appeals

## Section 1: Appeal Rights.

1. Any organization is granted the right to appeal any funding request decision. Thereafter, COF’s decision on that organization’s request is binding

## Section 2: Appeal Process.

1. Organizations appealing a funding request decision must present an appeal via email to the COF email account at cof@mansfield.edu within one week of being informed of the original decision.
2. A member of the appealing organization will be required to attend the next available COF meeting in order to explain the reasoning for the appeal. Advisors may attend the appeal meeting but may not present the appeal for the organization.
3. COF will review the written appeal at the next available COF meeting and have deliberation as well as vote on a decision.
4. Thereafter, COF’s decision on that organization’s request is binding.

# Article IX. Audits

## Section 1: Audit Procedures.

1. COF will periodically conduct a systematic review of student budgeted accounts for possible violations of SGA and/or COF policies.
2. Audit Procedure:
3. The COF Audit and Inventory Committees will notify all organizations selected to undergo an audit via e-mail.
4. The notified organization must respond within 7 calendar days of the date the notification was sent. Failing to do so will result in the organization’s allocated CCSI account being frozen.
5. Organizations being audited will have 7 calendar days after responding to the COF Audit and Inventory Committees’ initial email to hold a meeting with the COF Audit and Inventory Committees in order to begin the audit process.
6. During the period of audits, control of ledgers and vouchers of the respective organization will be checked for accuracy in CCSI. This must be completed within 2 weeks of the initial meeting.
7. After records and inventory have been checked, organizations have 2 weeks to make the proper corrections, if necessary.
8. Once corrections have been made, the Audit and Inventory Committees will meet with the organization for one final meeting to close the process.
9. Any violations found will be listed and presented to the appropriate organization and COF.
10. Organizations that fail to meet the requirements in Article2, Section 1, and all other rules and regulations stated in the SGA and COF policies will be granted a probation period for two weeks to have all violations fixed. If, by the end of the two week probation period the organization has not remedied the violations, their CCSI account will be frozen immediately until the requirements are met. Further penalties may be inflicted upon the account at the discretion of COF.

# Article X. Theft or Loss of Student Activity Fee Items

## Section 1: Reporting Theft.

1. Report instances of theft of items purchased with Student Activity Funds by emailing the Theft Report to cof@mansfield.edu or deliver a physical copy to the SGA office in the Alumni Hall Student Center Room 106.
	1. The Theft Report may be found on the SGA website.
	2. Instances of reported theft will be documented and reported to SGA prior to being reported to the University Conduct Officer.
	3. Instances of reported theft will be turned over to the University Conduct Officer by the SGA Treasurer or the SGA President.

## Section 2: Reporting Lost or Damaged Items.

1. Report lost or damaged items purchased with student activity fee money by emailing a completed copy of the Lost/Damaged Item Report to cof@mansfield.edu.
	1. The Lost/Damaged Item Report may be found on the SGA website.
	2. Record of the lost or damaged item must be made and kept via the organization’s inventory records. The record should indicate the date along with a description of the loss or damage.
	3. For legal (tax) purposes, lost or damaged items must be reported for seven years after the initial loss or damage. After seven years the item may be removed from the inventory record.

# Article XI. Exceptions

## Section 1: Special Funding.

## All organizations listed below will be funded based on a Memorandum of Understanding (MOU) with Mansfield University signed by the President of Mansfield University and the President of SGA with the approval of the SGA body.

* 1. The Athletics Department will receive 30% of the Student Activity Fee budget.
	2. The SGA Reserves will receive 22% of the Student Activity Fee budget.
	3. The Music Department will receive 10% of the Student Activity Fee budget.
	4. The Student Activities Office (SAO) will receive 10% of the Student Activity Fee budget.
	5. Kelchner Fitness Center will receive 5% of the Student Activity Fee budget.
	6. CCSI will receive 5% of the Student Activity Fee budget as an accounting charge.
	7. Residence Life will receive 3% of the Student Activity Fee budget.
	8. The Health Sciences Sayre SGA will receive 3% of the Student Activity Fee budget.
	9. International Travel will receive 2% of the Student Activity Fee budget.
	10. Project Textbook will receive 2% of the Student Activity Fee budget.
	11. The Martin Luther King, Jr. Center will receive 1.5% of the Student Activity Fee budget.
	12. The International Center will receive 1% of the Student Activity Fee budget.
	13. The Loomis Gallery will receive 1% of the Student Activity Fee budget.
	14. The Pride Center will receive 1% of the Student Activity Fee budget.
	15. Student Capital Projects will receive 1% of the Student Activity Fee budget.
	16. United Campus Ministries will receive 1% of the Student Activity Fee budget.
	17. The Women’s Center will receive 1% of the Student Activity Fee budget.
	18. SGA Officer Stipends will receive 0.5% of the Student Activity Fee budget.
	19. The SAO will receive an amount necessary for operation of the Mountie Bus, as it is only able to operate at a fixed rate. (This amount will be determined annually by MU)

## Section 2: SGA and COF Policy Exemptions.

1. MOU departments will be exempt from attending budget hearings.
2. MOU departments will be exempt from advisor travel restrictions.
3. MOU departments will be exempt from submitting rosters and attendance records to SGA.
4. MOU departments will be exempt from turning in a Constitution.
5. Unless a specific request is made by SGA for the records, Athletics, Music Ensembles, Sports Medicine, and the Kelchner Fitness Center will be exempt from submitting inventory records to SGA
6. Items purchased by Athletics, Music Ensembles, Sports Medicine, and the Kelchner Fitness Center with Student Activity Fee money become the property of Mansfield University.
7. The respective organization, department, group, or program will be accountable for all items purchased with Student Activity Funds.
8. MOU departments will be exempt from having their allocated CCSI account balances returned to the COF Emergency Account at the end of the fiscal school year.
9. Athletics and Music Ensembles must indicate how the non-returned student money will be designated, earmarked, or allocated for in their annual budget submission.
10. Non-designated money will be returned to the COF Emergency Account.

## Section 3: Specific Requirements for Exempt Organizations.

1. MOU departments will be required to submit a completed budget at the beginning of each fall semester detailing how Student Activity Funds will be spent.
2. MOU departments will be required to maintain updated ledgers indicating current CCSI allocated and non-allocated account balances.
3. MOU departments will be required to submit a copy of their updated ledgers to SGA at the beginning of the fall semester by the date set forth by SGA.
4. MOU departments will be required to document and maintain an inventory of all Capital Items purchased with Student Activity Fee money.
5. SAO is responsible for documenting and maintaining an inventory of all Capital Items kept in the Mountie Chalet (The Hut).
6. MOU departments will submit their inventory and budget records to their respective departments as designated by the University.
7. SAO and Robert Packer Nursing Program MOU departments will be required to submit a copy of their inventory to SGA at the beginning of the fall semester by the date set forth by SGA.
8. The Robert Packer Nursing Program is required to submit a constitution to SGA at the beginning of the fall semester by the date set forth by SGA.
9. MOU departments will be required to submit a budget during Budget Hearings.
10. Failure to adhere to all policies listed above will result in the CCSI account being immediately frozen.

# Article XII. Revisions and Amendments

## Section 1: Revision Procedures.

1. Revisions to the COF Policy Manual may be made during new business via specific motion at either a COF or SGA meeting.
2. If the motion is made at a COF meeting, then revisions must be approved via a 2/3 majority vote by COF before being forwarded to SGA.
3. Revisions must be approved by a simple majority vote by SGA.
4. Policy Revisions will take effect at the next COF business meeting after the initial change is made.
5. Revisions must be presented and explained to the President of the University. This is required by Act 188 of 1982 Section 20-2010-A.6., which indicates the Power and Duties of Institution Presidents: “In cooperation with the student association, to fix student activity fees and supervise the collection, retention, and expenditure thereof.”

## Section 2: Revisions Record.

1. Revised 2/5/13 – Complete revision.
2. Revised 2/12/13 – Revisions to Articles II, VIII, and IX. Article II, Section 1: addition of item K. Article VIII: change of budgeting process due to elimination of mandatory budget hearings. Article IX, Section 2: addition of item B.
3. Revised 3/12/13 – Revisions to Articles II, II, III, VIII, X, XI, XII, and XIII.
4. Revised 7/10/13 – Revisions to Article IV, Section 2: deletion of the COF travel policy.
5. Revised 10/8/13 – Revisions to Article VII, Section 2, B regarding general funding request procedures.
6. Revise 10/29/13 – Revisions to Article X, Section 1, B regarding audit procedures.
7. Revised 04/20/17 – Revisions to Articles II, III, IV, V, VI, VII, VIII, IX, XI, & XIII.
8. Revised 02/24/20 – Revisions Article IV, Section 5.
9. Revised 4/20/22 – Complete format and consistency overhaul. Outdated policies removed, and updated the manual to reflect the COF’s current environment. Pages are no longer all page 7.