

Student Organization Treasurer Training

University Accounting

303 Whitehurst

405-744-5881

Is Your Organization Active or Frozen

Active Organizations:

You have all of the rights of a student organization – room reservations, posting fliers, AFAP Funding, OSU email, and University Accounting

Frozen Organizations:

These organizations are frozen because they do not have current information on CampusLink. The organization will not be visible on CampusLink. Members will not have student organization privileges while frozen.

AFAP Funding

Activity Fee Allocation Process (AFAP)

Purpose: A certain portion of student activity fees are set aside each year to be disbursed to student organizations by the Student Government Association (SGA) to carry out programming

Financial Amount: Varies greatly dependent upon need.

Eligibility: Only Group 1 Recognized student organizations are eligible. These groups must also be “current” with CampusLink and University Accounting as well as review the Treasurer’s Training in the current school year. Groups that have not processed repayment of unused SGA funds from previous semesters will not be eligible.

Process: Applications become available by December. They must be completed on-line. After the deadline has passed, a series of hearings will be held to consider funding request. Once allocations have been approved by the university president, funds will be disbursed in two equal payments – one each in the fall and spring semester of the following academic year.

Deadline: Last Friday in January

SGA Co-Sponsorship

SGA Co-Sponsorship:

Purpose: A certain portion of student activity fees are set aside each year to be disbursed to student organizations for use in carrying out one-time events. This can include, but it is not limited to a program that is being hosted or sponsored by the student organization or attendance at a conference.

Amount:

Group 1 Registered student organizations are eligible to receive up to \$500 a year (until fund is depleted)

Group 1 Recognized student organizations are eligible to receive up to \$1000 a semester (until fund is depleted)

These groups must be “current” on CampusLink and not have any outstanding repayment due to SGA.

Process: Submit an application via the website:

<http://osusga.okstate.edu/images/Documents/co-sponsorship.2.14.13.fillable.pdf>

A representative must attend the SGA Budget Committee Meeting and SGA Senate Meeting when the co-sponsorship is being considered. Once the legislation has passed, funds will be transferred directly into the organizations account.

Deadline: Applications must be submitted prior to the event or conference for which the funds are requested.

Applications submitted by 4pm on Wednesday may be discussed at the next weeks SGA Budget Committee Meeting.

SGA Multicultural Affairs Funding

Multicultural Affairs Committee (MAC):

Purpose: To assist any student organization that wishes to promote multicultural interaction and activities on the OSU campus

Amount: Varies depending on need.

Eligibility: Must an OSU student organization in good standing.

Process: Submit an application which includes a description of the event or conference with a detailed budget on the website:

https://app.it.okstate.edu/sga_forms/index.php/module/Default/action/ViewForm/form_key/50

Attend the SGA committee meeting for the request to be heard. Funds will be transferred directly into the organization's account once the committee has made a decision to fund the group.

Deadline: No deadline, groups can apply throughout the fall and spring semester

Special Groups

Graduate Student Organizations:

Graduate Professional Student Government Association (GPSGA) is the funding source for graduate groups

Sports Organizations:

Sports Club Council is the funding source for Sports Clubs and they are not eligible for SGA funding

Tax Exempt Status

- Student organizations are NOT tax exempt!
- It is the organization's responsibility to obtain their own tax ID number and to explore the possibility of tax exemption.

Signature Card

All Student Organizations Must Update Their Signature Authorization Card and CampusLink When Officers Change

- The signature card is often called a “Yellow Card”
- Cards May Be Obtained at Campus Life, 211 Student Union
- University Accounting will compare signatures from the signature card to in order to process request

Organization _____	Account No. _____			
No Initials, Spell Out				
Pursuant to the conditions outlined on the reverse side of this card, the following individuals are authorized signers:				
(first middle last) Treasurer (please print)	Signature of Treasurer	CWID	Date	Phone
(first middle last) President (please print)	Signature of President	CWID	Date	Phone
Name of Advisor (please print)	Signature of Advisor	CWID	Date	Phone
Advisor's Department	Advisor's Campus Address			
Name of Co-Advisor (please print)	Signature of Co-Advisor		Date	Phone
Director, Campus Life (Signature)			Date	

University Accounting Forms

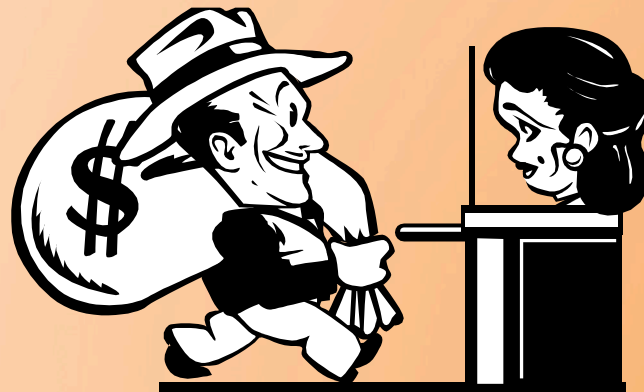
**Treasurer's need to keep copies of all
financial documents**

**These included: Receipts, Forms, and
Request for Money**

Deposits

- Must be made within 24 hours of receipt of funds
- Take [deposit transmittal form](#) with funds to Bursar's office in 113 Student Union
- Need name of student organization, account number, phone number of treasurer and phone number of advisor on back of checks
- Must include adding machine tape – An adding machine is available to students in Leadership and Campus Life 211 SU

#20	80.00**
#5	10.00 +
#1	3.00 +
003	93.00 ◊
#25	0.50 +
#5	0.15 +
#1	0.07 +
006	93.72 *



Preparing Deposits

Checks

- Checks and currency should be paper clipped with two adding machine tapes. The tapes should list each check and calculate the total.

- All checks must be endorsed as follows:

For Deposit Only

Oklahoma State University

Student Organization Name

Account Number

Treasurer's Name

Treasurer's Phone Number

Advisor's Phone Number

Cash

- Foreign currency will not be accepted
- Bills should be bundled by placing a paper clip on the top left side with all bills facing up and in the same direction.
- Bills should be bundled in these denominations:
 - Ones (\$25 Total)
 - Fives (\$100 Total)
 - Tens (\$100 Total)
 - Twenties (\$100 Total)
- Coins should be rolled when possible

Disbursement Vouchers

- Disbursement vouchers are available in University Accounting (303 Whitehurst) and Campus Life (211 Student Union)
- To reimburse a student you will need the student's Campus Wide ID number (CWID) along with their legal name and address
- To pay a company OSU must have an FEI number (tax ID number) along with the name, address, and phone number
- The voucher must be signed by Organization President or Treasurer and the Advisor



Disbursement Vouchers

- You must include an itemized receipt or invoice to be paid or reimbursed
- An itemized original receipt **must** include the date of the transaction, the amount spent, the vendor name and an **itemized description of item(s)** purchased & **show proof of the payment**
- The invoice to be paid is to be placed between the yellow and green copies of the voucher below the perforation
- If mailing a form to a vendor you must include extra copy and attach it to green copy of voucher

Disbursement Vouchers

- Check should be issued within 2 weeks after being approved for payment by University Accounting
- Treasurer will need to keep gold copies of the disbursement vouchers to reconcile with FBM's
- Student organizations are not exempt from paying sales tax

Account No.	Campus Code	Ledger	Dept No.	SubCode	Object Code	Sub-Activity	St. Fund	St. Agency	St. Acct.
AA	9				5411	00001	701	010	

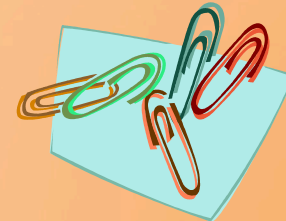
QUANTITY	Description of Item and Invoice Number (if any)	PRICE

Instructions

All vouchers are to be drawn in triplicate using a typewriter or a ball point pen. The student organization will retain the organization copy for its files. The accounting department will retain the necessary supporting evidence or invoice attached will be filed with the Accounting Office. The accounting department will be accompanied by the membership copy.

Campus Vendor Invoices

- Campus Vendor Invoices or CVI's are used for on campus purchases
- These purchases include items at the University Store, Motor Pool, Celebrations Catering, Student Union Meeting and Conference Services.
- The OSU department will charge the student organization through the CVI (DO NOT use disbursement voucher)
- A copy of the CVI will be provided for your records.



Campus Vendor Invoice

CVI Invoice

Aug 15 2013

OKLAHOMA STATE UNIVERSITY-STUDENT UNION
STILLWATER, OKLAHOMA 74078
CAMPUS VENDOR INVOICE

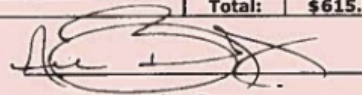
Customer: [REDACTED]	Invoice: V-91198 Billing: Thu, 08/15/13 Your account will be automatically charged. Do not submit this document for payment. Please contact Meeting and Conference Services at (405)744-5232 if you have any questions concerning this charge.
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Booking Name: OSUPA Academic Development Center	Attendance: 150	Building: OUTSIDE STUDENT UNION
Booking ID: 125447	Guarantee: 150	Room: Delivery
Date: Sun, 08/11/13	Set Guarantee: 158	Event Type: CATERING
Time: 3:00 PM -6:00 PM	Status: Confirmed	Catering: Refreshments
Set Ready: 2:30 PM		

Qty	Description	Price	Extended Amount
150	Assorted Cookies	\$0.75	\$112.50
3	Fruit Tray- MEDIUM	\$105.00	\$315.00
9	Tea - 9 Gallons	\$12.00	\$108.00
9	Water - 9 Gallons	\$5.00	\$45.00
1	Standard-Delivery Charge	\$35.00	\$35.00
	Total:		\$615.50

Thank you for your business!

Received By:



Adam Barnes

Agency	Ledger	Department	Subcode	Agency	Ledger	Department	Subcode	Amount
AA	3	25510	0763	AA	9	95065	8610	\$580.50
AA	3	25510	0764	AA	9	95065	8610	\$35.00
						Total:		\$615.50

CREDIT COMPLETED BY VENDOR

DEBIT COMPLETED BY CUSTOMER

Purchasing Gift Cards

- Organizations can spend a maximum amount of \$25 per gift card – Groups are limited to \$250 for all gift cards
- Organizations need to keep a log with the name, address, CWID, and the amount of the gift card for each recipient
- Each gift card recipient must sign log. That log **must** be attached to a disbursement voucher.



Transfers

- Student organizations may transfer funds to another student organization
- A transfer memo needs to include current date, name and account number of student organization receiving funds and name and account number of student organization paying funds
- The memo must be signed by the organization president or treasurer and advisor transferring the funds



Donations

- Student organization receiving AFAP funds can't use those funds to make a charitable donation
- A disbursement voucher needs to be used to make a donation
- Required documentation includes a copy of the deposit showing funds were deposited into the account and a memo with description, name and address of charity. The memo **must** be signed by the organization advisor



Accounting Reports

- Available around 1st working day of month from advisor

Codes for Use:

- FGRBDSC – provides current month and year to date amounts for revenue and expenses
- FGRODTA – lists all transactions for revenue and expenses for the current month
- FGRGLTA – provides monthly fund balance



Accounting Reports

Most Commonly Used Subcodes:

- Revenue subcodes
 - 500140 AFAP money
 - 500960 deposits made at Bursar office
 - 811970 transfers
- Expense subcodes
 - 708950 disbursement vouchers
 - 705480 Motor Pool rental of vehicle
 - 708510 Daily O'Collegian ads



Keep Your Records!

A Transaction Register Form is provided at:

<http://ua.okstate.edu/student-organization-info>

This can help you track accounting transactions

You can also use other methods to track your accounting

Make sure to save your accounting information to CampusLink, it will ensure future students can access the information

The screenshot shows a Microsoft Excel spreadsheet titled "TRANSACTION REGISTER". The spreadsheet is organized into a form with several sections:

- Header Section (Rows 1-3):** A large empty box for the title "TRANSACTION REGISTER".
- Form Fields (Rows 4-6):**
 - Row 4: "(Organization Name)" in column C, "Dated From" in column D, and "20" in column G.
 - Row 5: "To" in column D and "20" in column G.
 - Row 6: "(Account Number)" in column C.
- Table Section (Rows 7-31):** A table with the following columns:
 - Number
 - Date
 - Description of Transaction
 - Payment (-)
 - /
 - Deposit (+)
 - /
 - BalanceThe table contains 25 rows of data, all with a balance of "\$ -".