RSO Treasurer Manual for Dummies

- Treasurer Responsibilities
- A&S and Cash Accounts
- Using your Funds
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IMPORTANT NUMBERS

Campus Recreation

Aquatics Center 239-590-7700
Fitness Center 239-590-7935
Intramurals 239-590-7938
Outdoors/Waterfront 239-590-3963
Sports Clubs 239-590-7332
Waterfront 239-590-3964

Campus Reservations

Conference rooms, Classrooms, Student Union 239-590-1090
Alico Arena 239-590-7013

Dean of Students Office

Dean of Students 239-590-7900
Eagle News 239-590-7945
Judicial Affairs and Community Standards 239-590-7904
Multicultural Student Development 239-590-7990

The Office of Student Involvement

Fraternity & Sorority Life 239-590-1299
Leadership Development 239-590-7728
Programming 239-590-7727
Student Organization Development 239-590-7729

Student Government

A&S Accountant 239-590-7730
Student Body Treasurer 239-590-7877
SG Senate President 239-590-7725
SG Executive Secretary 239-590-7948

Other Important Numbers

Adaptive Services 239-590-7956
Career Development Services 239-590-7946
Housing & Residence Life 239-590-1700
Outreach Programs 239-590-7834
Prevention & Wellness 239-590-7685
Wellness Center 239-590-7733
PURPOSE OF THE TREASURER TRAINING MANUAL

The Treasurer of a Student Organization is a great responsibility and a tremendous opportunity to take on a leadership role within your organization. Since the Treasurer position is like no other and many students who step into this role have limited to almost no experience as a Treasurer, the Office of Student Involvement along with the A&S Accountant developed this manual to assist you. Our goal is to provide you with a reference guide on the University purchasing policies and procedures along with clear definitions of the treasurer’s role and responsibilities.

DEFINITION OF TREASURER RESPONSIBILITIES

Basic Functions of Treasurer Position

- Act as Chief Financial Officer of the Organization.
- Maintain an accurate account of all monies, receipts, and payments for the Organization.
- Work with the appropriate officers to provide a working budget.
- Provide the Organization with an account balance report regularly.
- Be responsible for the prompt payment of all bills.
- Prepare an annual report at the end of position term.
- Coordinate all Fundraising efforts.
- Work with other organization officers to prepare annual budget requests.
- Perform other duties usually pertaining to this Office or the Organization Executive Board.
ACTIVITY & SERVICE FEE FUNDED ORGANIZATION

Activity & Service Fee
Activity & Service Fee (A&S), is a fee established by the FGCU Board of Trustees to benefit the student body in general. These fees are administered by the FGCU Student Government Appropriations committee and Student Government Senate.

What is an A&S Account
RSO’s are authorized to establish operational A&S accounts with the University upon receiving funds. Organizations that receive A&S funds from Student Government hold their funds in this account. Purchases from this account must be approved by the SB Treasurer, A&S Accountant, and the Office of Student Involvement.

Prohibited Expenditures- A&S Fees
Per the Florida Gulf Coast University Student Government Finance Code the following items cannot be purchased through the use of A&S Fees:

1. Alcohol
2. Tips/Gratuity
3. Direct or Indirect contribution to a political candidate, party or committee
4. Rental of or expenditure toward functions hosted in private residence
5. Use of A&S Fees to raise funds, except of SG sponsored concerts
6. The transfer of A&S funds to outside revenue accounts and the use of A&S funds for personal benefit.

Responsibilities of Funded Organization
1. Obtain a copy of the Finance Code from Student Government.
2. Sign and Submit a Statement of Understanding to the Student Body Treasurer
3. Be registered and in good standing with the Office of Student Involvement.
4. Organization Treasurer attends the mandatory Treasurer Training.
5. Maintain a treasurer binder to track all expenses/revenue for the organizations.
6. Turn in an annual statement at their organizations budget hearing.
7. Cannot charge membership fees/dues nor have requirements for membership.
8. Complete the Annual Budget Application Process
9. Act in compliance with the policies outlined in the Finance Code
ANNUAL BUDGET APPLICATION

Annual Budget Applications or ABA’s are the primary means of allocating A&S fees. The application process is advertised and announced at the beginning of the Fall term. Completed ABA’s need to be turned in to the Student Government Executive Secretary by the advertised date. Late applications will not be accepted.

After turning in the application you will receive notice of the mandatory hearing with the SG Senate Appropriations Committee. This hearing is your organization’s opportunity to explain and justify your organization’s request; if someone from your organization does not attend, the application will be considered void. The SG Senate Appropriations committee will then adjust your request based upon the results of the hearing.

A finalized budget will be presented to the SG Senate to review, amended if necessary and voted on to approve. In addition to the SG Senate, the budget must be approved by the Student Body President and the University President or his designee. All funds are deposited into the organizations accounts on July 1 of the upcoming fiscal year.

**Annual Budget Application Process**

1. Receive ABA Form from Student Government
2. Research and complete ABA. Turn into SG Executive. LATE ABA WILL NOT BE ACCEPTED!
3. ABA’S are reviewed by the SG Senate Appropriations Committee.
4. SG Senate approves Budget
5. Each group will get a hearing to meet with SG Senate Appropriations Committee.
6. SG Appropriations committee approves budgets.
7. Student Body President approves budgets
8. University President approves budget
9. Funds are deposited into accounts.
STUDENT GOVERNMENT ALLOCATION BILL

During any semester an RSO can request funding via a student government bill.

The following are steps to getting a bill approved:

1. Meet with the Student Government Senate President to discuss the RSO plans and the framework of your bill.
2. Meet with a Student Government senator that is willing to sponsor your bill and put the bill in writing. Please bring all related materials or information about the potential bill to this meeting.
3. The Sponsoring Senator will submit the bill to Senate Executive. From there the Bill is reviewed by all the different Senate Committees.
4. After being approved by the committees the bill will be read for the first time on the senate floor and be open for debate.
5. The bill will be brought before Senate for a second reading. The bill will be debated and voted on.
6. If the bill is approved, the funds will be deposited in your A&S account. This process takes an average of 6-8 weeks from beginning to completion.
ACCOUNT INFORMATION

What is an Index Code?
The index code is the unique identifier of a unique organization or fund code combination. For A&S Accounts, the Organization and Index code always match. For Cash accounts, the Fund and Index always match. In most cases, the organizations index number is often referred to as an “Account Number.”

Example:

<table>
<thead>
<tr>
<th>Fund Type</th>
<th>Index</th>
<th>Fund</th>
<th>Organization</th>
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<tbody>
<tr>
<td>A&amp;S Account</td>
<td>161101</td>
<td>12001</td>
<td>161101</td>
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<tr>
<td>Cash Account</td>
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CASH ACCOUNTS

What is a Cash Account?
RSO’s are authorized, but not mandated, to establish operational cash accounts with the University. The use of such accounts is restricted to RSO’s that are currently registered with the Office of Student Involvement. RSO cash accounts must follow University cash collecting and disbursement policies and procedures. Organizations that receive funds from fundraising, sponsorships or donations can keep their money on campus in the organizations Cash Account. These funds are kept separate from A&S fees. Purchases from this account do not require the SB Treasurer Signature.

*IF an RSO is inactive for 3 or more years, their Cash accounts are swept.*

Establishing a Cash Account
Meet with the A&S Accountant and complete the FOAPAL Request Form. The A&S Accountant has the forms on file.

Making Deposits
One of your responsibilities as Treasurer is to deposit all revenue into the Cash Account. To do this you must complete the Check Log Form, copies of the form are available outside the Student Involvement office. Take both the completed form and all monies to the cashier’s window in McTarnaghan Hall.
## CHECK LOG FORM

### FLORIDA GULF COAST UNIVERSITY

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<td>CHECK LOG NUMBER:</td>
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<td>ACCOUNTABLE OFFICER (SIGNATURE):</td>
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<th>CHECK #</th>
<th>PAYMENT RECEIVED FROM</th>
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<th>BANNER DETAIL CODE</th>
<th>BANNER INDEX #</th>
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CASHIER’S OFFICE USE ONLY

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RECEIVED & REVIEWED BY: ___________________________ DATE: ________________

INPUT BY: ___________________________ DATE: ________________

Revised 06/10/20
A&S Budget Transfer

Use this form to move money between the budget pools.

- Complete the following sections of the A&S Budget Transfer form
  - Organization Name
  - Officers Name
  - Date
  - Account Number
  - Phone Number

- Current Allocation is where you indicate what the funds are currently allocated for that you want to move.
  - Indicate the amount you want to move
  - Indicate what pool the money is currently in

- New Allocation is where you indicate what you want the funds to be spent on.
  - Again indicate amount you want to move
  - Indicate what pool the money is to be moved to

- The next section is your opportunity to verbalize your reasons for moving the money.
  - Indicate why you don’t need the funds for the previous allocation and how the funds will benefit the organization under the new allocation.

- Once the form is completed, take it to the SB Treasurer for approval.

- After the Treasurer has approved the transfer, take the completed form to the A&S Accountant to make the funds available.
PURCHASING PROCEDURES

PURCHASE ORDER REQUEST FORM

INSTRUCTIONS
A Purchase Order (PO) is a written confirmation to a vendor that the University agrees to pay the vendor for products or services from your organization on campus account. A vendor quote/estimate must be attached to the PO Request Form. The quote/estimate should include a description of the merchandise or service, quantity of merchandise being purchased and a total price.

Please allow a minimum of 10 business days for processing.

(Extra time will be required for the following items purchased from a new vendor, memberships, or purchases which require a contract.)

STUDENT ORGANIZATION, VENDOR AND PURCHASING INFORMATION MUST BE COMPLETED BEFORE SUBMITTING THE FORM TO THE A&S ACCOUNTANT.

STUDENT ORGANIZATION INFORMATION

ORGANIZATION NAME__________________________
OFFICER NAME______________________________
OFFICER PHONE______________________________
OFFICER EMAIL______________________________
TREASURER SIGNATURE________________________
PRESIDENT SIGNATURE________________________

VENDOR INFORMATION

VENDOR NAME_______________________________
VENDOR ID NUMBER__________________________
VENDOR CONTACT____________________________
VENDOR PHONE______________________________
VENDOR EMAIL______________________________
VENDOR ADDRESS____________________________

BOTH THE PRESIDENT AND TREASURER MUST SIGN FOR EACH TRANSACTION

PURCHASING INFORMATION

BRIEF DESCRIPTION OF GOODS OR SERVICES__________________________

PROGRAM/EVENT NAME______________ DATE OF PROGRAM______________

DATE GOODS/SERVICES REQUIRED_________ TOTAL DOLLAR AMOUNT________

PURCHASING METHOD: ☐ CHECK (Requires 7 days for processing) ☐ P-CARD (Purchases over $100)

ACCOUNT: ☐ A&S ACCOUNT ☐ CASH ACCOUNT

INDEX FUND ORGANIZATION POOL

OFFICE USE ONLY:

A&S ACCOUNTANT DATE SG TREASURER DATE STUDENT INVOLVEMENT DATE
SIGNATURE PROCESS FOR
PURCHASE ORDER REQUEST FORMS

Turn in completed Purchase Order Request Form to the A&S Accountant with supporting documents
(example: Quotes/Estimate)

A&S Accountant approves the Purchase Order Request form, based on funds available.

SB Treasurer approves the Purchase Order Request form, based on supporting documents and compliance with the Finance Code.
(A&S Purchases Only)

Office of Student Involvement approves the Purchase Order Request form, based on organization’s standing and proper documentation (examples: Event Planning Forms, Travel Liability Waivers)

A&S Accountant will then process the Purchase order Request Form. The purchase may either be made by a University Purchasing Card or a check will be processed by Procurement Services. Please allow 10 business days for all Purchase Order Request Forms to be processed.
ADDITIONAL FORMS

Quote/Estimate- A detailed document from the vendor or website stating the price and quantity of the items being purchased.

Invoice- Final statement of items received after services have been rendered. This should list actual amount to be paid to the vendor.

Vendor Information Sheet – This form can be filled out in place of a W-9. It contains the vendors mailing address, contact information, and tax identification information.

Independent Contractor – This form is to be filled out whenever payment is to an individual not a business. This provides the University with important income tax information.

Performance Agreement – If you are contracting services with a vendor and they do not have a standard contract the performance agreement can be used in its place. It defines who the vendor is and what you are purchasing, and establishes the contract price in addition to other details.

W-9- Request for Taxpayer Identification Number and Certification. This document must be on file for every vendor the University purchases from.
REIMBURSEMENT

Payee Invoice

1. Complete the following sections of the Payee Invoice
   a. Payee Information
   b. Organization Name
   c. Account to be charged – Include Index/Fund/Organization

2. In the section set aside for the description of goods or services please note the vendor, event/reason, and total
   a. Ex. Target – Food for recruitment event - $29.99

3. Obtain signatures from Payee and Organization Officers

4. Attach original line item receipts to the Payee Invoice

***Payee must be a current FGCU Student/Staff member with a UIN***

Turn in completed Payee Invoice to the A&S Accountant with original line item receipts.

A&S Accountant approves the Payee Invoice based on funds available.

SB Treasurer approves the Payee Invoice based on receipts and compliance with the Finance Code.

(A&S Purchases Only)

Office of Student Involvement approves the Payee Invoice based on organization’s standing and proper documentation (examples: Event Planning Forms, Travel Liability Waivers)

A&S Accountant will then process the Payee Invoice. Please allow 10 business days for all Payee Invoices to be processed by Procurement Services.
## PAYEE INVOICE
STUDENT GOVERNMENT, CLUBS, & ORGANIZATIONS

Florida Gulf Coast University  
10501 FGCU Blvd. S.  
Fort Myers, FL 33965-6565

**PAYEE INFORMATION**

**Payee Name (Student or Advisor):**

**Payee Email Address (Best Contact):**

**Non-Campus Mailing Address:**

**City, State, Zip Code:**

**Daytime Contact Number:**

**UIN (814-XXX-XXX):**

**FGCU Club/Organization Name:**

**Account to be Charged: Index/Fund/Org Check One:**
- A&S Account
- Cash Account

**To help conserve paper, original receipts may be taped to the back of this form.**

### Description of Goods or Services (Be Specific)

**Date & Description of Event/Activity (Required)**

**Original Receipts (Required):**

*Note: Your reimbursement may be delayed if original receipts are not provided and/or the form is otherwise incomplete. Additionally, submitting a Payee Invoice does not guarantee that funds will be reimbursed. Always make a copy of all documents for your records.*

### Amount (Less Tax):

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**Total:**

**Authorization of Payment:**

**Signature of Payee:**

**Printed Name, Title:**

**Date:**

**1. Organization Officer (Required for Club/Org):**

**Printed Name, Title:**

**Date:**

**2. Organization Officer (Required for Clubs/Orgs):**

**Printed Name, Title:**

**Date:**

**Student Gov’t Treasurer (Required for all A&S Accounts):**

**Printed Name, Title:**

**Date:**

### A&S Accountant (Required)

**Date:**

**Dean, Student Affairs (Required to Sign Only):**

**Date:**

**Student Involvement Coord / Sport Clubs Coord (Required):**

**Date:**

**Procurement Service: Date:**

*If Payee is a club officer, a second officer signature is required.*

**Revised June 2011**

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**MILEAGE FORM**

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<tr>
<th>Date</th>
<th>Travel Performed – Show point of Origin to Destination with each intermediate stop</th>
<th>Beginning Odo-meter Reading</th>
<th>Ending Odo-meter Reading</th>
<th>Commuting Miles Claimed</th>
<th>Reimbursable Miles Claimed</th>
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**Worksheet Totals**

* 0 *

I hereby certify that the travel described above was expended in performance of my official University duties. ______________ (Authorized Signature) ______________ (Date)

For Gas Reimbursement:

- Complete Mileage Form – Make sure to note beginning/end odo-meter readings
- Complete Payee Invoice for reimbursement
- Attach gas receipts to Payee Invoice
- RSO can determine if they will reimburse for milage (.445/mile) or based on actual gas receipts.
### DEFINITION OF TERMS

**Activity & Service Fee (A&S)**
Each student pays $11.24 per credit hour in A&S fees. These fees are allocated by Student Government to various departments and RSO’s.

**A&S Account**
Student organizations that receive funds from Student Government must open an A & S account. This on campus account is where the funds are housed. The compliance check for these accounts is performed by the SB Treasurer.

**Cash Account**
Student organizations that create revenue via fundraising, sponsorships or donations can house there funds in this on campus account.

**Payee Invoice**
Form used to process a reimbursement.

**P.O. Request Form**
An internal document of the Student Involvement Office. Used to gather authorization before a Purchase is made.

**P.O. Requisition**
University document used by offices to request payment for goods or services. (OSI submits Requisitions on behalf of all RSO’s)

**P-Card**
This is a University Credit Card issued to staff members to make purchases on behalf of student organizations and offices. It can only be used to purchase items online, over the phone, or via fax. Students cannot be issued P-Cards.