

Accounting Guidelines for Campus Organizations

This handout is designed to assist students with the University and Office of Student Life accounting procedures. Information about requesting funds and services and making deposits into a trustee account are outlined. OSL provides a reference binder with examples of completing different types of requisition requests and samples of various forms that your organization may need. It also includes price lists of University equipment and services available to campus organizations. Please read and save this handout for future reference.

Making Deposits into Your Trustee Account

At the beginning of each academic year campus organizations register with OSL and are assigned a trustee account. Deposits are made into this account at the side window of the UCen Cashier's office on the first floor. Deposits are accepted 9:30 a.m. - 3:30 p.m., Monday - Friday. When making a deposit, please remember the following:

1. Have all checks made out to your organization's name or to your Trustee Account number (#377-).
2. At the UCen Cashier's window, you will be asked to endorse the checks with the name or account number as it is written on the front of the check, and your own signature.
3. The UCen Cashier will ask you for your group's name and Trustee Account number (which is available at the OSL front desk if you forget it) and what the money is for (e.g. dues, registration fees, donation, t-shirt sales, etc.)
4. If the money you are depositing is a loan from someone that will be paid back later by the group, be sure to have that indicated on the deposit slip and keep your copy (you will need it later to get a reimbursement check).
5. The UCen Cashier will give you a copy of the deposit slip and send a copy to the OSL, where the deposit will be credited to your Trustee Account. We suggest that you give your copy of the deposit slip to your organization's treasurer to keep for his/her records.

Using Requisitions on Your Trustee Account

You can use a Requisition to have a check drawn against your Trustee Account, to get a Purchase Order for goods and services, or to order University resources like media equipment, furniture, and University vehicles. When completing a requisition, please note:

1. Requisitions for checks must be accompanied by documentation. For a reimbursement of money you have already spent, you need to attach original receipts for your purchases. For a check to pay money owed by your group, you need to attach an invoice, a contract or letter of agreement, an order form, or other supporting materials.
2. All expenditures must be described. (Event, dates, purpose, etc.) Restaurants and eating receipts must have items listed. Invoice totals by themselves are no longer acceptable.
3. For all requisitions, there must be sufficient money in your Trustee Account to cover all costs. For check requests the money is withdrawn immediately. For Purchase Orders and equipment requests, the money will be encumbered until the bills come in, at which time a check will be processed. **For your convenience, requisitions are available on line at www.sa.ucsb.edu/osl.**
4. On your Campus Organization Registration form you designated your organization's current officers or representatives (these are your authorized signers), how many of them must sign to approve your requisitions, and whether or not your advisor must also sign requisitions for your group. No requisitions will be processed for your group without the signatures you have told us to require.
5. Checks for pickup will now be held at the OSL. Available hours are mornings from 9:30 a.m. to 12:00 noon, and afternoons from 1:30 p.m. to 4:30 p.m.

Cash Advance Checks

Your group can receive a cash advance from your trustee account to pay for anticipated expenses.

1. Fill out a requisition. The check can be made payable to an organization member who will do the purchasing, or to your vendor.
2. When picking up your cash advance check at OSL, you will be given two forms, one to sign and leave with the receptionist, and one to return with your receipts attached.
3. Be sure to get receipts for all your expenditures. Redeposit any remaining money into your Trustee Account and bring the original receipts to the OSL.
4. Failure to turn in receipts for a cash advance and depositing any remaining money within the allocated five working days will result in your group's trustee account being "frozen". You will not be able to access your funds, use university equipment or services, or schedule rooms on campus. Your personal BARC account will also be billed for any unreconciled funds.
5. No cash advances will be given out between June 1 and September 1 (reimbursements and other requisitions will be processed as usual during the summer).

Earning Interest on Your Income Account

Campus organizations that maintain a minimum monthly balance of \$2,000 for a minimum of three consecutive months are eligible to earn interest on their Trustee Accounts. The interest rate will reflect the rate paid by the bank where our funds are on deposit. Payments will be transferred in August.



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UNIVERSITY RESOURCES

These are some of the University resources that your group can use and have billed to your Trustee Account. To requisition any of these services or equipment, your group needs to have enough money in your Trustee Account to cover the costs.

Media Equipment and Television Services

You can rent slide and movie projectors, VCR's and monitors, sound equipment, and other media equipment. Some equipment is self-service, while other items require a technician to set up and operate them; most can be picked up by your group or delivered to your meeting site on campus. You can also make use of University television production and broadcasting services. The Student Life Accountant can tell you what is available and the approximate costs. Then, fill out a requisition and turn it in to OSL at least five working days before the equipment is needed.

Furniture Services

You can rent tables, chairs, staging, gazebos, canopies, fencing, and other items from Furniture Services. Most items can be delivered and set up or picked up by your group. Refer to the binder at OSL table for what is available and what it will cost. Then, fill out a requisition and turn it in to OSL at least five working days before the equipment is needed.

University Vehicles

You can rent University cars, vans, carryalls, and trucks for your group's use for educational purposes. Refer to the binder at OSL table for vehicle rental rates. Call Transportation Services at 893-2924 to find out if the vehicle(s) you want are available on the date(s) you need them. Then, fill out a requisition and turn it in to OSL at least five working days before the vehicle is needed. If you are traveling more than 50 miles from campus, the University requires either that a full-time staff or faculty member go along, and that you obtain special permission from the Vice Chancellor, Student Affairs. See the accountant for the necessary form and allow an additional two weeks for approval.

Daily Nexus Advertising

Your group can request a Purchase Order for the *Daily Nexus* for a single ad or for multiple ads to be run throughout the quarter. Fill out a requisition and turn it in to OSL at least three working days before you first need to use it.

UCen Catering

You can place a catering order directly with the UCen Catering Office. Next, complete a requisition for a Purchase Order to UCen Catering and return it to OSL with a copy of your catering order at least three working days before UCen Catering needs to receive it.

RESPONSIBILITIES OF CAMPUS ORGANIZATION OFFICERS

The UCSB Campus Regulations Applying to Campus Activities, Organizations, and Students describe the obligations of a registered campus organization and its officers/representatives. Expanding on these, here are some things you should keep in mind:

1. Each campus organization is responsible for regularly monitoring its Trustee Account. You will receive an account statement upon request. We recommend that your treasurer go over it and make sure it agrees with your records. Let the OSL bookkeeper know if you have any questions or problems regarding your statement.
2. All money raised or collected on campus or using campus facilities and resources **must** be deposited into your group's Trustee Account. This includes dues, fees, donations, and money from fund-raisers.
3. Keep OSL up-to-date on changes in your group's authorized officers/representatives and their addresses and telephone numbers. You can add, delete, or change this information by filling out a form available at the OSL front desk. Charges to a Trustee Account by an unauthorized person may be charged to that individual's BA/RC account.
4. Frequently check your e-mail. OSL sends important information and confirmations via e-mail.
5. If your Trustee Account balance should fall below zero, your group must deposit money to cover the deficit at once. Until you do, your account will be frozen. You will not be able to Use University equipment or services or schedule rooms on campus until the deficit is cleared. If a group's Trustee Account balance remains in deficit, the UCSB Campus Regulations Applying to Campus Activities, Organizations, and Students states that "organizational officers/representatives are responsible for the financial obligations to the University incurred by their organization, and may be responsible for such obligations to others" [Section II.A.3.b. (4)]. Under this policy the OSL will take the following steps to clear a deficit balance:
 1. The Student Life Accountant will notify, in writing, the organization's officers/representatives (the current list of authorized signers on file with OSL) that their account has a deficit balance and the amount owed.
 2. The officers/representatives will have one month (30 calendar days) to deposit money into the account to cover the deficit.
 3. As of the date of the letter, the account will be frozen. No further transactions or room reservations will be processed for the group, and existing room reservations and Purchase Orders may be canceled.
4. If, after 30 days from the notification, a deposit has not been made to cover the deficit account balance, the Campus Organizations Accountant will bill the individual officers/representatives' BA/RC accounts in equal amounts to cover the deficit.
5. If, after 30 days from billing the officers/representatives' BA/RC accounts, the deficit is still outstanding, the BA/RC office will place a block against the students' registration for the following quarter. The block will be removed once the deficit is cleared.
6. The organization and its officers/representatives have the right to request a review of these actions under section VI.D.1.d. (2) Of the *Campus Regulations Applying to Campus Activities, Organizations, and Students*.