

Fall 8-1-1999

Senate Bill SB-99F-1240 Changes Title VIII: The Finance Code

Student Government Association
University of North Florida

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UNIVERSITY OF NORTH FLORIDA
STUDENT GOVERNMENT ASSOCIATION



SENATE LEGISLATION

NUMBER SB-99F-1240

SB-99F-1240 Changes Title VIII: The Finance Code

Whereas: The Student Government Association of the University of North Florida was established to represent student concerns in all University wide matters, and;

Whereas: The Budget and Allocations Committee is standing committee of the Student Government Association Senate, which is responsible for "jurisdiction over Title VIII, Activity and Service Accounts, and Senate Appropriations made in bill form," and;

Whereas: After a extensive review of Title VIII, the members of the Budget and Allocation Committee have proposed the attached amendments in order to comply to state and university regulations, and;

Therefore: Let it be enacted that the proposed changes to Title VIII supercede the current version of Title VIII (see attached).

Respectfully submitted, B & A Committee

Introduced by: Melissa Armbrister, B&A Chair

Senate Action 24 - 5 - 0

Date August 27 1999

Be it known that SB-99F-1240

is hereby PASSED / VETOED on

This 20 day of Sept, 19 99

Signature Alexander Diaz

Student Body President

TITLE VIII: THE FINANCE CODE

Chapter 800 Overall Purpose

- 800.1 The Finance Code expresses the standards of financial accountability and fiscal management that which the Student Government Association has established as objective of self-governance.
- 800.2 The Finance Code is applicable to all branches, agencies, and registered student organizations that which are component parts of the Student Government Association. The Finance Code does not apply to others.
- 800.3 The Finance Code governs the budgeting and expenditures of: (1) A&S funds allocated to student activity budgetary accounts of Student Government by the Student Senate, (2) A&S funds allocated to registered student organizations and clubs budgetary accounts of Student Government via the funding boards, and (3) other revenue generated by student organizations and activities through the use of A&S funds deposited into their respective University accounts.
- 800.4 The Senate Finance Committee is assigned responsibility for oversight, review, and periodic update of the policies expressed in the Finance Code.
- 800.5 The Student Body Senior Accountant is responsible for assuring that the Finance Code is fully implemented. The Student Body Auditor shall audit the budgetary accounts of the Student Government Association to determine compliance with the provisions of the Finance Code and shall make periodic progress reports thereon to the Finance Committee.
- 800.6 The Student Government Association Controller's Office administers the allocation of the Student Activity and Service Fee. The Student Activity and Service Fee is established by Florida Statute 240.235. The Student Activity and Service Fee is collected by the University of North Florida as a component part of tuition in the amount recommended annually by the Student Fee Assessment Committee and approved by the Board of Regents.
- 800.7 Florida Statute 240.235 defines the use of the Student Activity and Service Fee as follows:
The Student Activity and Service Fees shall be expended for lawful purposes to benefit the student body in general. This shall include, but shall not be limited to, student publications and grants duly recognized student organizations, the membership of which is open to all students at the university without regard to race, sex, or religion. The fund shall not benefit activities for which an admission fee is charged to students, except for Student government Association sponsored concerts.

Chapter 801 Use of Activity and Service Fee Moneys

- 801.1 Definition of Activity and Service Fee as stated in Sec. 240.235 1(a)2.:
- A. The student activity and service fees shall be expended for lawful purposes to benefit the student body in general. This shall include, but shall not be limited to, student publications and grants to duly recognized student organizations, the membership of which is open to all students at the university without regard to race, sex, or religion.
 - B. The fund may not benefit activities for which an admission fee is charged to students, except for student-government-association-sponsored concerts.
 - C. The allocation and expenditure of the fund shall be determined by the student government association of the university, except that the president of the university may veto any line item or portion thereof within the budget when submitted by the student government association legislative body. The university president shall have 15 school days from the date of presentation of the budget to act on the allocation and expenditure recommendations, which shall be deemed approved if no action is taken within the 15 school days. If any line item or portion thereof within the budget is vetoed, the student government association legislative body shall within 15 school days make new budget recommendations for expenditure of the vetoed portion of the fund. If the university president vetoes any line item or portion thereof within the new budget revisions, the university president may reallocate by line item that vetoed portion to bond obligations guaranteed by activity and service fees.
 - D. Unexpended funds and undisbursed funds remaining at the end of a fiscal year shall be carried over and remain in the student activity and service fund and be available for allocation and expenditure during the next fiscal year.
- 801.2 The Activity and Service (A&S) Fee is collected as a component of the registration and tuition fees, in the amount set by the Student Fees Assessment Committee and approved by the University President and Board of Regents. A&S Fees shall be paid into activity and service fund at the University of North Florida and shall be expended for lawful purposes to benefit the student body, in general.
- 801.3 Activities that reflect genuine student interest and enhance the educational, social, cultural, and recreational interests of the University of North Florida's students should be supported.
- 801.4 All uses of Activity and Service (A&S) Fee moneys shall be subject to, and governed by the Constitution and the Statutes of the Student Government Association of the University of North Florida, and where applicable, the Laws of the United States of America, the State of Florida, the rules and regulations of the University of North Florida, and the Florida Board of Regents.
- 801.5 Any allocation of A&S Fees must be spent in accordance with a particular entity's funding as approved by the Student Government Association (SGA)

Senate. Any exception shall be approved by the Budget and Allocations Committee of the SGA Senate.

- 801.6 The moneys deposited or redeposited into A&S Fee accounts shall be subject to the rules and regulations of the UNF Student Government Association and the State of Florida (i.e.: no purchasing of alcohol).
- A. Any profits shall be subject to all Federal, State, and Local laws. While using this money, the particular entity is required to follow the rules and regulations of the University of North Florida Student Government Association.
 - B. No A&S funded entity's account as a whole may go into a negative balance without prior 2/3rd majority approval of the SGA Senate.
 - C. Misuse of Student Body Funds is an offense against the Student Body punishable by the Budget and Allocations Committee, Senate, and/or the Judicial Council.
- 801.7 An accountable officer from each entity requesting funding, or a person appointed by that officer must attend a procedural workshop conducted by the Student Government Association Budget Committee, in cooperation with the SGA Comptroller's Office, before the last day of October. A second workshop series shall be offered no earlier than the first day of the Spring Semester and no later than the last day of February. The SGA Senate Finance Committee shall schedule a minimum of two workshops, at differing dates and times, to help alleviate and conflicts in scheduling.
- 801.8 All A&S Fee funded entities, whether or not they are fully or partially funded, are required to be fiscally responsible. A fiscally responsible entity is one which:
- A. Keeps a non-negating balance in the account at all times.
 - B. Spends within their allocations.
 - C. Keeps complete financial records (departmental ledgers [SAMAS] and descriptions of all organizational expenditures and revenues) for the past three (3) years.
- 801.9 All Student Government Officers must notify the Student Government Association Senior Accountant prior to initiating any purchase. Student Government Officers should seek the guidance of the Senior Accountant prior to initiating any discussions with any vendor to ensure that the Officer understands the procedures and guidelines associated with purchases made with State/Activity and Service Fee funds. It must be clearly determined who will initiate the purchase, the source account from which the funds are to be expended, and the justification for the purchase.

- 801.10 No expenditure requiring the signature of the SGA Senior Accountant will be authorized until the SGA Senior Accountant can determine the financial status of the entity.
- 801.11 Any negative credit balance which is the result of a procedural error by the SGA Senior Accountants office or the University Office of Finance and Accounting shall be removed from the Unallocated Reserve and shall not be counted against the entity in question unless the entity spent moneys not allocated to them, in which case it shall be counted against them.
- 801.12 Activity and Service Fee moneys (A&S) shall not be allocated to entities which discriminate on the basis of race, religion, sexual orientation, sex, national origin, handicapped, genetic accident, ~~political persuasion~~, previous legal adjudication, and/or age.
- A. Any A&S funded entity which editorializes must provide for the opportunity of equal expression of all viewpoints within the forum of the entity.
- B. Funds may not be expended to support in whole or in part a candidate for political office, nor for contribution to political activity directly seeking to effect the passage, defeat, or status of legislation except as provided by Florida Law. This statute shall by no means be interpreted as restricting the lobbying efforts of the Student Body President, Student Body Vice President, Student Senate or Director of Student Lobbying.
- C. Activity and Service fees shall not be spent to directly benefit non-UNF students unless specifically allocated by Senate.
- ~~D. No discriminatory Greek organization shall receive funding from A&S Fees, as said in the Florida Statutes. No entity which requires local, ongoing dues of its members shall be eligible to apply for A&S funding; except special events, campus wide events, or projects, which must be opened to all students without charge. This shall not include dues paid to the national organization of a group. No entity which requires a loyalty oath for application of membership, oral or written, professing any particular belief, creed, or ideology, shall be eligible to apply for Activity and Service Fee funding. No entity that withholds or denies membership privileges from any enrolled student, except for groups listed in the SGA Constitution, shall be eligible to apply for A&S funding, except for specific special events, campus wide events, or projects that are open to all students without charge and must have approval of the SGA Senate.~~

E. All entities eligible to receive Activity and Service Fee moneys must be currently registered as a student organization in good standing with the Office of Student Development.

801.13 Activity and Service Fee funds may not be allocated or expended for permanent structural improvements unless approved by the Student Senate.

801.14 Activity and Service Fee funds may not be expended to subsidize in whole or in part any private corporation except insofar as such expenditures are for a public purpose.

801.15 Duties of Student Government Funded Entities:

A. Each organization, funded in part or in whole by SGA, is responsible for the contents and must obtain a copy of the Title VIII: Finance Code.

B. The financial representative of each organization is required to turn over all financial materials to their successor at the end of their term office.

C. All financial representatives must report to the proper campus entities to sign a signature card that authorizes their signature on funding requests. These entities include Auxiliary Services, Purchasing, and Finance and Accounting. Any changes to these authorized signatures must be reported to the SGA Senior Accountant.

D. All financial representatives are required to attend a finance class each Fall Semester to be arranged by the Office of the SGA Comptroller.

801.16 Prohibited Expenditures

A. Items which result in personal benefit are prohibited by the University Controller and Florida Statute 240.235.

B. In addition, several items are prohibited from being funded with A&S accounts. This is a listing of such items:

1. Alcohol

2. Travel reimbursement above the amount actually expended

3. Scholarships (from the interest of the A&S fees only)

4. Entertainment which is not open to the Student Body, in general.

5. Excess baggage charge, valet service, and trailer hitches.

6. Automobile rental other than through approved travel reimbursement.

7. Any expenditure as determined by the SGA Comptroller.

Chapter 802

Finance Committee

802.1 The Budget and Allocations Committee (hereafter referred to as the "B&A") is one of four standing committees of the SGA Senate. It consists of eleven nine SGA Senators, ~~three~~ one Faculty Association Representative, ~~one Career Service Representative, two non-Senator Representatives,~~ and the SGA Budget and Allocation Committee Chairperson. Non-voting Ex-Officio

members include the SGA President, SGA Vice President, and SGA Senior Accountant.

802.2 The management of the A&S Budget is under direct control of the Committee. The Committee has the responsibility and authority to curtail further appropriation and funding within the A&S accounts found to be improperly expended.

802.3 The Committee shall operate on the same fiscal year as the University.

Chapter 803 **Budget Process**

803.1 During the Fall semester, budget request forms are forwarded by the Senior Accountant to the budget directors of all accounts currently funded by A&S fees. These budget request forms are also available to all departments and organizations at the University not currently funded. The completed and signed forms must be returned to the SGA Senior Accountant by the specified deadline to receive funding consideration.

803.2 During the early part of the Spring Semester, the Committee will begin to hold A&S budget hearings. Each budget director will be notified as to the date, time, and place of his/her presentation to the Committee. The budget director will be prepared to explain and justify his/her budget request. Such things as participation figures, projections for the coming year, etc. should be made available. The responsibility of building a case for each program is the responsibility of the budget director.

803.3 Requests from SGA for their appropriations will be treated as any other budget entity.

803.4 A representative of any program or activity not currently funded from A&S Fees may submit a written proposal to the Committee by the specified deadline. The consideration for this new funding shall be heard after justification of existing programs. Voting will occur after all requests have been presented. The following are the criteria for new funding:

- A. The activities will be available to and benefit the students of this University and will not be discriminatory as defined by law.
- B. The activities are not the primary responsibility of another agency which is charged with providing these activities.

803.5 After hearing and voting on all budget requests, the committee prepares and forwards budget recommendations to the SGA Senate. Budget directors are

notified of the Committee's recommendations and the date, time, and place of the Senate Budget Hearings.

- 803.6 The committee must present its proposed budget in legislative form to the SGA Senate at least one week prior to the Senate voting. During this presentation, a workshop for the Senators will be conducted to explain the budget and the budget process.
- 803.7 Once approved by the SGA Senate and the SGA President, the SGA Executive officers sign the final budget. It is then submitted to the Vice President for Student Affairs, who forwards it to the University President with recommendation. The University President shall have 15 school days from the date of presentation of the budget to act on the allocation and expenditure recommendations. These recommendations shall be deemed approved if no action is taken within 15 school days. If any line item, or portion thereof, within the budget is vetoed by the University President, the SGA Senate, within 15 school days, will make new budget recommendations for expenditures of the vetoed portion of the budget. If the University President vetoes any line item, or portion thereof, within the new budget revisions, the University President may reallocate by line item that vetoed portion to bond obligations guaranteed by Activity and Service Fees.
- 803.8 Once the allocations are passed and signed, the Student Government Comptroller's Office and the Budget and Allocations Committee administers the lawful spending, auditing, and reconciliation of the Student Activity and Service Fees. Upon approval of the A&S Budget by the University President, the SGA Senior Accountant will request the University Budget Officer to establish the budget.
- 803.9 Upon approval of the budget by the University President, each budget director will be informed, in writing, of their budget authority for the coming year. This will be in the form of an allocation sheet delineated by budget category and codes for each line.

Chapter 804 SGA Senior Accountant

- 804.1 The SGA Senior Accountant, also referred to as the Student Body Comptroller, shall serve as advisor to the SGA Budget and Allocations Committee and Chairperson.
- 804.2 The SGA Senior Accountant shall review all expenditures of the A&S funds.
- 804.3 It is the responsibility of the SGA Senior Accountant to keep the Vice President for Student Affairs, the SGA Budget and Allocation Chairperson, and Officers fully informed of budget issues as they arise.

- 804.4 The SGA Senior Accountant has signature control over those accounts reporting directly to him/her. The Vice President for Student Affairs has signature control over the SGA accounts and must co-sign with the SGA Senior Accountant on requisitions for Other Capital Outlay (OCO) items.
- 804.5 If it is determined that any budget is being mismanaged, the account(s) in question may be frozen by the SGA Senior Accountant for a period not to exceed 30 days or until the next B&A Committee meeting, at which time, the funds may continue to be frozen upon recommendation of the committee.
- 804.6 The SGA Senior Accountant has responsibility for the Quarterly Budget Review process. The purpose of the Quarterly Budget Review is to provide a timely reporting of expenditures and to create a Budgetary record. Submittal dates will be established at the beginning of each fiscal year. The Quarterly Budget Review will be submitted to the Vice President for Student Affairs, the University President, SGA Officers, and an office copy for the Senate.
- 804.7 All correspondence concerning the A&S Budget will be forwarded directly to the SGA Senior Accountant. Any and all relevant correspondence will then be forwarded to the SGA Budget and Allocation Chairperson.
- 804.8 The SGA Senior Accountant shall serve as chief liaison between the Senate and the A&S Fee Budget Directors.
- 804.9 The SGA Senior Accountant shall maintain a monthly file of Finance and Accounting expense statements of all A&S Fee accounts.

Chapter 805 **SGA Budget and Allocations Chairperson**

- 805.1 The SGA Senate shall elect an SGA Senator as chairperson of the Budget and Allocations Committee (B&A) for a term of one year.
- 805.2 The SGA Budget and Allocation Chairperson shall collect quarterly budget reports from the SGA Senior Accountant to understand the status of the A&S Fee Budget, and shall report this status to the SGA Senate.
- 805.3 The SGA Budget and Allocation Chairperson may review the monthly file of Finance and Accounting expense statements of all A&S Fee accounts maintained by the SGA Senior Accountant.

Chapter 806 **Personnel Policies**

- 806.1 All A&S funded positions must report to the appropriate University administrator.
- 806.2 Due to the time card liability incurred, all time cards must be signed by the appropriate University administrators and/or supervisors.
- 806.3 Salaried employees must be evaluated by University administrators and supervisors, with appropriate student input, pursuant to established University rules and regulations (University Personnel Policies and Procedures Manual).
- 806.4 All request for the establishment of new positions or the reclassification of existing positions must follow established University policies and procedures. Funding for these requests must follow normal legislative procedures.
- 806.5 During each budget hearing, the continuation of funded positions will be evaluated.

Chapter 807 **Contracts**

- 807.1 Only the Vice President for Administration and Finance and/or the University President are authorized to sign entertainment and professional service contracts on behalf of the University. Any agreement signed by other parties is considered to be a private one that the University is under no obligation to honor.
- 807.2 All entertainment contracts are to be reviewed by the Associate Director for Student Activities prior to being forwarded to the Vice President for Administration and Finance.
- 807.3 Professional service contracts must be completed according to the instructions on the back of the form.
- 807.4 A cover letter must accompany all contracts written on A&S accounts. The following signatures are required on the cover letter:
- A. Chair of Originating Committee or Department Head
 - B. SGA Senior Accountant
 - C. Associate Director for Student Activities
 - D. Vice President for Student Affairs or Representative
 - E. Vice President for Administration and Finance

F. SGA President

G. General Council

Chapter 808 **Audits**

- 808.1 Auditing of the A&S Fee Budget may be conducted annually through the use of an independent auditor.
- 808.2 Each budget director must submit in writing to the SGA Senior Accountant a Report of Budget Status each month, which will include expenditures to date. At the beginning of the fiscal year, the Senior Accountant will publish a list of deadlines for these reports.
- 808.3 The A&S accounts may be audited by the Auditor general, an Internal Auditor, Vice President for Student Affairs, and/or the SGA Senior Accountant.

Chapter 809 **Transfers**

- 809.1 Request for budget transfers must be submitted in writing to the B&A Committee, Senate, and SGA Senior Accountant. Upon approval by the SGA Senior Accountant, a budget amendment will be prepared and processed for authorized signatures.
- 809.2 All transfers involving budget categories (Salary and Wages, OPS, OE, OCO) must have the signatures of the SGA Senior Accountant, Director of Student Development, and Vice President for Student Affairs.
- 809.3 All transfers between budget lines are subject to normal legislative procedures.
- 809.4 Any and all transfers between any line item or A&S Fee Account is subject to review by the B&A committee and forwarded to the Senate for final approval of transfer.

Chapter 810 **Budgetary Assessment**

- 810.1 Reassessment of budget lines may be deemed necessary upon any of the following:
 - A. Expenditure of funds inconsistent with the original intent of the approved allocations.

- B. Projected A&S Fees are not met.
- C. Approved request for budget change.

810.2 Freezing of Funds

- A. Freezing of accounts is to be considered a tool to ensure effective management of the A&S Budget. Freezing of accounts can be utilized whenever:
 - 1. Violations of the Finance Code occur.
 - 2. Reassessment of the budget is required.
 - 3. Deemed necessary by the SGA Senior Accountant.
- B. The SGA Senior Accountant may, upon finding any organization in violation of the Finance Code, freeze an account for a period not to exceed thirty (30) days. Two school days prior to such freezing, the SGA Senior Accountant must notify in writing the chief officer of the organization whose funds are being frozen and the Senate, the reason of such action and the duration of the account freeze. Upon 2/3 vote of the SGA Senate, any action of the SGA Senior Accountant may be rescinded for a period of time not to exceed regular Senate meetings following reading of the notification to the Senate.
- C. The SGA Senate by a majority vote may freeze the funds of an account not to exceed ten (10) school days upon finding said organization in violation of the Finance Code, the intent of the allocation, or Student Government Association Statutes. The President of the Senate must notify, in writing, the Chief Officer and the President of the Student Body, the reason of such action and the duration of the freeze. The Student Body President may veto any Senate action to freeze funds of an account. The account freeze shall be in effect upon the Student Body President's veto notwithstanding upon a two-thirds vote of the Senate.
- D. Following correction of the violation, the party initiating the freeze may rescind the freeze by written notice to the account custodian.
- E. If the cause for the freeze is not corrected by the end of the freeze period, the SGA Senate, with a two-thirds vote, may order the balance of the account to be paid into the Unallocated Reserves.
- F. Any organization failing to comply with Statutes 813.17 may have their funds frozen by the SGA Senior Accountant's Office. This freeze will take

place only after the organization, the Student Body President and Student Senate President have been notified in writing of such action.

810.3 Budget Deficits

- A. Any organization that acquires a deficit in a line item of their account shall be placed on probation by the SGA Senior Accountant or by two-thirds vote of the Student Senate. The probation shall be terminated when said deficit is eliminated.
- B. During the probation period the organization shall:
 - 1. Be required to eliminate the deficit by self-generated moneys, or transfer of funds as recommended by the SGA Senior Accountant
 - 2. Not be able to receive additional funding without a two-thirds vote of the SGA Senate.
- C. Notice of Probation and removal from probation shall be given in writing by the SGA Senior Accountant, to the affected organization , the Student Body President and the SGA Senate President.

810.4 Penalty Measures

- A. If an A&S funded organization is found to be in violation of the Finance Code the following actions may be taken:
 - 1. On a first offense an organization's funds will be frozen as provided in Chapter 810.2.
 - 2. On a second offense, during the current fiscal year, impeachment proceedings may be initiated by the Student Senate for the Budget Director of said organization. This organization may also be placed on probation for a period of 16 weeks.
 - 3. If said organization, while on probation, violates the Finance Code the Student Senate may bring proceedings to restructure or disband said organization.

810.5 If an A&S Fee funded account has been placed on probation, the following procedures must be followed by the said probationer for the duration of the probationary period.

1. Monthly reports must be presented to the Student Senate on the organization's efforts to comply with said violations. This presentation will be made by the organization's Budget Director.
2. All expenditures, budgetary matters, and funding requests of said organization must have the written approval of the SGA Senior Accountant.
3. The Budget Director and all officers of said organization will be required to attend and complete a Finance Code counseling session set up by the SGA Senior Accountant's Office.
4. All financial records of the said organization must be submitted for review to the SGA Senior Accountant at the end of each month.

Chapter 811 Activity and Service Fee Guidelines

- 811.1 All Activity and Service Fee recipients must strictly adhere to the following:
- A. Applicable State law (including FS 240.235; FAC 6C-7.03).
 - B. University regulations, practices and procedures, and appropriate administrative requirements.
 - C. UNF SGA Constitution, Statutes, and Bills.
 - D. UNF SGA Budget Policies and Procedures.
 - E. Provisionary language of the current fiscal year's budget.

Chapter 812 Club Finances

- 812.1 Active student organizations recognized by the ~~Advisory Council of Student Organization Presidents Club Alliance~~ are eligible for annual funding of \$200.00 effective July 1 of each fiscal year.
- 812.2 Student Organizations not registered by the University's Office of Student Development may not be allocated A&S funds.
- 812.3 Student Organizations must have an on campus ~~mailing address~~ advisor.
- 812.4 Student organizations are required to elect a financial officer to act as custodian of the account; and a president to countersign for expenditures. These signatures will be filed with the office of the SGA Senior Accountant.

- 812.5 Before the allocation of A&S funds, the financial officer and the president of the organization must countersign a statement of financial understanding.
- A. The original form will be retained in the office of the SGA Senior Accountant for audit purposes.
 - B. At any point during the year, the financial officer and/or the president of the organization changes, a new statement of financial understanding must be filed with the Office of the SGA Senior Accountant.
- 812.6 All officers of the organization and a majority of its membership must be current A&S fee paying students at the University of North Florida.
- 812.7 Registered student organization must keep accurate and complete membership rosters and provide these rosters to the Office of Student Development upon request.
- 812.8 No salaries or OPS wages from A&S fees may be allocated to registered student organizations for officer compensation.
- 812.9 The management of the Club Start-Up and Club Reserve accounts shall be under the direct jurisdiction of Club Alliance.
- 812.10 Requests by clubs for funding from the Club Reserve and Start-Up accounts must be approved by Club Alliance. The requests are subject to scrutiny by the SGA Budget and Allocations Committee and the SGA Senate.

Chapter 813 **General Policies**

- 813.1 Deficit spending is prohibited.
- 813.2 All accounts funded by A&S Fees for the first time in a budget year require the SGA Senior Accountant's signature on all expenditures.
- 813.3 All carry forward funds and additional revenues beyond the annual budget shall be placed in an unallocated reserve account. These funds shall be released following the normal legislative process.
- 813.4 The A&S budget is a line item budget.
- 813.5 Any publications or notice of an event funded through this A&S Fee Budget will be required to indicate that funds were provided by Activity and Service Fees through the Student Government Association.

- 813.6 Each separate line item shall require the accurate and timely maintenance of individual ledger accounting by each recipient.
- 813.7 Supporting documents will be maintained for all ledger transactions and filed with the appropriate ledger.
- 813.8 These ledgers shall at all times be made available for review by any and all Executive Officers of the SGA, the Vice President for Student Affairs, and members of the Committee.
- 813.9 All regular personnel hired under OPS Object Code 120000 funds budgeted from A&S Fees must be currently enrolled students at the University, and they should attend at least one summer session of classes in order to receive OPS funds.
- 813.10 Any encumbrances sustained by appropriate accountable authorities without prior notification by the SGA Senior Accountant of approval of funding, shall be considered mismanagement of A&S Funds.
- 813.11 Violation of budget policies as defined in the document becomes the personal liability of the Budget Director.
- 813.12 Each department receiving funds from the A&S Budget is required to keep their own set of books, in addition to those maintained by the University Controller's Office.
- 813.13 The SGA Senior Accountant's Office will coordinate all cash flow processes at all SGA sponsored events.
- 813.14 Receipts for reimbursements must be received in the SGA Senior Accountant's Office no later than 4 weeks after the date of the receipts.
- 813.15 All travel sponsored by Activity and Service Fees must adhere to the University Travel manual published by the University's Travel office.
- 813.16 All revenues earned will be placed immediately into the revenue line of the group responsible for making it.
- 813.17 Each decentralized account of the Activity and Service Fee budget shall submit to the SGA Senior Accountant's Office a monthly financial statement within ten (10) days following the end of each month.

814 Requisitioning funds and University Processing

814.1 Requisition forms

- A. Purchasing Requisition Forms for all centralized A&S accounts are to be processed by the Office of the SGA Comptroller. Any expenditure**

requiring a University of North Florida Purchase Order number must be processed by the Office of the SGA Comptroller prior to expenditure.

814.2 University Processing

- A. Several days after receipt of a processed Requisition by the UNF Purchasing Department, a Purchase Order shall be issued and sent to the vendor. This Purchase Order shall authorize the delivery of goods or services.
- B. After the goods or services are delivered or picked up by your organization, the vendor renders a bill or an invoice. Invoices for expenditure from all centralized A&S fee accounts must be sent to the Office of the SGA Comptroller in Building 14, Room 2627.

814.3 Receiving Goods and/or Services

- A. When a centralized A&S account receives goods or services, the Office of the SGA Comptroller must be notified of the delivery immediately. A student organization may pick up the items from the vendor provided that they immediately bring the items to the Receiving area of the UNF Purchasing Department so that a Receiving Report can be signed and processed. Purchasing must also be notified when the goods or services have been received by the organization.
 - B. An organization which does not wish to pick-up the goods and/or services shall have them delivered directly to their campus office. Centralized accounts must items delivered to the SGA Office at Building 14 Room 2627. These accounts will be notified by SGA when items are received.
- 814.4 All invoices or related correspondence for centralized A&S fee accounts must be forwarded to the Office of the SGA Comptroller immediately. If for some reason you are unsatisfied with the goods or services as received, notify the SGA so that we can consider withholding payment until the matter is resolved. Decentralized accounts must also maintain these records in an appropriate manner.
- 814.5 Payment for goods and services will be made directly by the University Accounts Payable Department upon receipt of an invoice. However, invoices can only be forwarded from the Office of the Comptroller.

815 Procedures For Specific Items

815.1 Mailing Procedures

An organization may utilize the UNF Postal Department for sending and receiving mail. All mail must be processed with a University Postage Charge Memo form with appropriate signatures. The cost of this mailing will then be charged directly to this A&S fee account.

815.2 Printing

- A. Various on-campus printing services are available to student organizations which can be charged directly to an SGA A&S account. All requests for printing should be made to the Office of the SGA Comptroller for approval.

SGA will process the appropriate forms necessary to authorize printing services.

- B. For copy jobs of less than fifty (50) copies, a charge card is available in the Office of the SGA Comptroller that can be used on the local photo-copying machine in Building 14.
- C. For copy jobs of more than fifty (50) but less than five hundred (500) copies, the UNF Quick Copy Center should be utilized.
- D. For copy jobs of more than five hundred, the Duplicating Services Dept. should be used.

816 Closing of Accounts

The SGA fiscal year ends on June 30. Unless otherwise specified, the end of the fiscal year cut-off date for spending will be June 1. This deadline is imposed on all annually budgeted accounts. You may not submit a request for purchasing requisition form or reimbursement forms past this date.

817 Amendments to Title VIII

Amendments under Title VIII will subject to normal legislative processes.

HISTORY: SB-96F-935 (September 17, 1996)