

**THE  
CITY UNIVERSITY FISCAL HANDBOOK  
FOR THE CONTROL AND ACCOUNTABILITY OF  
STUDENT ACTIVITY FEES  
1992**

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THE  
CITY UNIVERSITY FISCAL HANDBOOK  
FOR THE CONTROL AND ACCOUNTABILITY OF  
STUDENT ACTIVITY FEES

I. INTRODUCTION

The purpose of this Handbook is to provide the regulations of The City University of New York for the procedures and documentation necessary to protect the integrity and to ensure sound fiscal accountability and adequate internal controls of all student activity fees. Section XIII of this Handbook discusses the requirements for the University Student Senate. The Handbook has been promulgated pursuant to Section 16.8 of the Board of Trustees Bylaws, as last amended on April 25, 1983. (All references to the Board or Board of Trustees shall be to the Board of Trustees of The City University of New York). Section 16.8 states "The chancellor or his/her designee shall promulgate regulations in a fiscal accountability Handbook, to regulate all aspects of the collection, deposit, financial disclosure, accounting procedures, financial payments, documentation, contracts, travel vouchers, investments and surpluses of student activity fees and all other procedural and documentary aspects necessary, as determined by the chancellor or his/her designee to protect the integrity and accountability of all student activity fee funds."

The instructions in this Handbook apply to all activities and items funded by student activity fees except where indicated otherwise. In some instances, e.g. Child Care Boards and Athletic Associations, student activity fees provide a relatively minor share of the total funding. The major share is provided by government agencies and/or other fees. The instructions in this Handbook apply to the share of the total funding provided by student activity fees. If the organization involved does not identify the discrete part(s) of its total budget (e.g., equipment, a particular program, or a specific personnel position) to which the student activity fees pertain, then the instructions in this Handbook will apply to the total

budget rather than the discrete portion of the budget. The Board of Trustees Bylaws and this Handbook supersede the June 1970 Fiscal Administration Guidelines, as they apply to student activity fees.

The Handbook outlines the minimum requirements that each fiscal document (forms, books of account, etc.) shall include. Sample fiscal documents have been included as exhibits to this Handbook. These sample fiscal documents contain and illustrate the minimum required data. Documents currently in use need not be discarded if they include the minimum required data. A college form can be used by the college association if it includes the minimum required data. College regulations may be more stringent than those outlined in the Handbook. Students must abide by the more stringent college regulations where applicable.

Students who do not comply with the University regulations contained in the Handbook or College regulations on student activity fees, are subject to the Student Disciplinary Procedures contained in Article XV of the Bylaws of the Board of Trustees. Students who fail to properly account for student activity fee funds may be determined to be delinquent or in default on a University or college financial account and may be barred from registration and from receiving a transcript or degree until a proper accounting or restitution is made (See Section VI.O. for the Board of Trustees policy statement on delinquent student financial accounts).

Student activity funds can be expended for or on behalf of CUNY faculty, administrators and staff who are participants, speakers or college designated advisors at the activities involved.



Where the Board of Trustees has entered into a contractual agreement with a corporation, for the administration of student activity fees, such a contractual agreement supersedes those Board of Trustees Bylaws and policies indicated in the contracts as they relate to the administration of student activity fees. There are currently two corporations which are administering student activity fees pursuant to contractual agreements with The City University of New York (CUNY): (1) the Student Union fee administered by the Brooklyn College Student Services Corporation and (2) the Student Union fee administered by the Queens College Student Services Corporation. The Queens College Student Activities Corporation's contract was terminated by the Board effective June 30, 1992 (See Exhibit U, item D).

## II. ORGANIZATIONAL MATTERS

### A. Introduction

This section of the Handbook outlines organizational matters that are not mentioned elsewhere in the Handbook. The subjects included in other sections are:

- ∞ The contracts of two corporations with CUNY which supersede the 1983 and subsequent Board Bylaw amendments (Section I.),
- ∞ Definitions and examples of allocating bodies (Section III. B.),
- ∞ College Purposes Fund (Section III. C.),
- ∞ Review authority of college presidents (Section III. H.),
- ∞ Organizational matters of the University Student Senate (Section XIII. B.)

### B. Formation of a Student Organization

Article XV ("Students") of the Board Bylaws, Section 15.2(a), "Student Organizations," states:

"Any group of students may form an organization, association, club or chapter by filing with the duly elected student government organization of the college or school at which they are enrolled or in attendance and with an officer to be designated by the faculty of the college or school at which they are enrolled or in attendance (1) the name and purposes of the organization, association, club or chapter, (2) the names and addresses of its president and secretary or other officers corresponding in function to president and secretary."

"However, no group, organization or student publication with a program against the religion, race, ethnic origin or identification or sex of a particular group or which makes systematic attacks against the religion, race, ethnic origin or sex of a particular group shall

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receive support from any fees collected by the college or be permitted or organize or continue at any college or school. No organizations, military or semi-military in character, not connected with established college or school courses, shall be permitted without the authorization of the faculty and the duly elected student government and the Board."

Regular membership in an organization, association, club or chapter is limited to currently enrolled students and is governed by Bylaws Section 15.2 on Student Organizations.

C. Requirements for a College Association to be Approved by the Board of Trustees

Section 16.5(b) of Article XVI of the Board Bylaw amendment of March 23, 1992 outlines these requirements. Section 16.5(b) applies only to college associations, not to related entities that are not college associations. It does not apply to Child Care Centers, Athletic Boards, Committees to Assist Disabled Students, Student Governments, or other allocating bodies that are not college associations. All college associations' bylaw waivers for variations in their structures were repealed on March 23, 1992 by the Board (See Exhibit U, item C). Section 16.5(b) is quoted here for ready reference.

"b. A college association shall be considered approved for purpose of this article if it consists of thirteen (13) members, its governing documents are approved by the college president and the following requirements are met:

1. The governing board of the college association is composed of:

- (i) The college president or his/her designee as chair.
- (ii) Three administrative members appointed by the college president.

(iii) Three faculty members appointed by the college president from a panel whose size is twice the number of seats to be filled and the panel is elected by the appropriate college faculty governance body.

(iv) Six student members comprised of the student government president(s) and other elected students with the student seats allocated on a basis which will provide representation to each government, where more than one exists, as nearly as practicable in proportion to the student activity fees provided by the students from the respective constituencies.

2. The college association structure provides a budget committee composed of members of the governing board at least a majority of whom are students selected in accordance with section 16.5(b) (1)(iv) of these bylaws. The budget committee shall be empowered to receive and review student activity fee budget requests and to develop a budget subject to the review of the college association. The college association may choose to not approve the budget or portions of the budget if in their opinion such items are inappropriate, improper or inequitable. The budget shall be returned to the budget committee with the specific concerns of the college association noted for further deliberation by the budget committee and subsequent resubmission to the college association. If the budget is not approved within thirty (30) days those portions of the budget voted upon and approved by the college association board will be allocated. The remainder shall be held until the college association and the budget committee agree.

3. The governing documents of the college association have been reviewed by the board's general counsel and approved by the board."

The above quoted section does not apply to the earmarked portion(s) of the student activity fees.

D. Student Organization Governing Documents and Adherence Thereto

The rules outlined here apply to governing documents of both college associations and student governments. The governing documents vary with the organization, usually being either bylaws or constitutions.

1. They should have no provisions that conflict with the March 23, 1992 Board Bylaw amendments.
2. They should have provisions about the required number of members and officers, frequency of meetings, names of committees and their responsibilities, and quorum requirements to conduct business.

These provisions must be adhered to by the membership. If experience has indicated the impracticality of any of the provisions, changes to the governing documents should be considered.

E. Student Referenda, Minutes of Meetings, and Records Retention

1. Student Referenda

Where a portion of the student activity fee has been earmarked by a student referendum, such earmarking remains in effect for future fiscal periods until superseded by a later student referendum. However, for a college student activity fee supported budget to be complete, a statement of the earmarking by a student referendum must be included in that budget each fiscal year.

2. Minutes of Meetings

Written minutes must be promptly prepared and maintained for all meetings. Minutes of meetings which include approval of budget allocations must indicate the total budgeted amount approved. The line item budget must be attached to the minutes.

3. Records Retention

Student referenda should be retained permanently to support decisions. Minutes should be retained seven years. All other revenue and expense documentation must also be maintained for seven years.

F. Tables of Organization

The association should have a functional table of organization, indicating its relationship to each of the organizations, including the student governments, under its jurisdiction.

### III. BUDGETS

#### A. Introduction

This section describes the steps that occur in the budget process and the specific information required in each step. The term "allocating" in this Handbook is used synonymously with "budgeting".

In accordance with Section 16.5(a) of the March 23, 1992 Board Bylaw amendment: "the college association shall have responsibility for the supervision and review over college student activity fee supported budgets. All budgets of college student activity fees, except where earmarked by the board to be allocated by another body, should be developed (allocated) by a college association budget committee and recommended to the college association for review by the college association prior to expenditure. The college association shall review all college student activity fees, including student government fee allocations and expenditures for conformance with the expenditure categories defined in Section 16.2 of this article and the college association shall disapprove any allocation or expenditure it finds does not so conform, or is inappropriate, improper or inequitable." The word "allocated" following the word "developed" in the above paragraph was added for clarification. It was not included in Section 16.5(a). The college president in accordance with Board Bylaw Section 16.11 has the authority to suspend and send back to the college association for further review any allocation or expenditure which in his or her opinion is not within the expenditure categories defined in Section 16.2.

The question has been raised as to the review responsibility of the college association where the earmarked allocating body may receive a relatively minor share of its total budget from student activity fees, such as a child care board which may be a separately incorporated body



with its own board of directors. In such a case, if the earmarked allocating body does not wish its entire budget to be subject to the review and approval of the college association, the earmarked allocating body may submit a proposed budget for a discrete part(s) of its total budget (e.g., equipment, a particular program, or specific personnel position), expenditures for which would have to be requested through the college association in accordance with the procedures for expenditures of student activity fees.

Section 16.2 of the Board of Trustees Bylaws states: "Student activity fee funds shall be allocated and expended only for the following purposes:

1. Extracurricular educational programs;
2. Cultural and social activities;
3. Recreational and athletic programs;
4. Student government;
5. Publications and other media;
6. Assistance to registered student organizations;
7. Community service programs;
8. Enhancement of the college and university environment;
9. Transportation, administration and insurance related to the implementation of these activities;
10. Student services to supplement or add to those provided by the university;
11. Stipends to student leaders."

Therefore, no budgets shall contain allocations for expenditures that do not fall within the above purposes.

With the exception of salaries, stipends, and surpluses, the assignment of specific titles to budget line items is left to the discretion of each college association.

The specific methods of estimating revenue and allocating to organizations by the college association are left to the discretion of each college association. However, all types of anticipated revenues, which can be reasonably estimated, must be included. See Section IV.

A. for examples of student activity fee generated revenues.



A miscellaneous category cannot exceed \$500 for any allocating body. (Note: Clubs and other non-allocating bodies, e.g., college newspapers cannot use a miscellaneous category.)

The assignment of a portion of the budget to a category, which is neither a specific line item budgeted expenditure nor a "reserve" as defined below, represents a miscellaneous category.

Only the college association may establish a "reserve" for the following two categories: 1) a reserve for contingencies and, 2) a reserve for a specific purpose. The conditions under which each can be established follows:

#### Reserve for Contingencies

A reserve for contingencies may exist to cover any unexpected needs of the college association which were not specifically identified in the budget. In order to establish this type of reserve, the college association must approve this line item budget. However, unlike other line item budgets, no expenditures can be made or charged against this reserve until the college association approves each specific expenditure. The reserve for contingencies cannot exceed \$10,000 or 2% of the budgeted revenues, whichever is less. Any reserve balance remaining at the end of the fiscal year is governed by the rules for surpluses.

#### Reserve for Specific Purposes

This type of reserve may be established for a specific purpose such as a "reserve for equipment replacement or building refurbishing". This reserve category is a specific line item budget expenditure, approved by the college association, and funds can only be expended for the specific nature of the reserve as identified in the minutes of the college association. The college association can within the same year vote to reallocate this reserve or modify the budget in accordance with budgetary guidelines outlined in this Handbook. The amount of the reserve cannot exceed \$50,000 or 7% of the budgeted revenues, whichever is less.

If this reserve category is not intended to be utilized in the current year, but in the future, then the following budget guidelines must be followed. The budget line item for this specific reserve is carried forward into the new fiscal year and is not part of the new fiscal year's budget requiring approval of the newly elected college association. This college association cannot expend the original reserve unless it pertains to the specific purpose for which it was established by the prior year's college association. However, reallocation of this reserve is permitted provided that approval of three-quarters of the members of the college association is obtained. Thus, approval of 10 members of a 13-member college association is required.

B. Allocating Bodies

The allocating body is that entity which has the responsibility for allocating (budgeting) funds from student activity fees and from income generated from the use of student activity fees.

The college association budget committee develops (allocates) the budget of the college association and must be composed of members of the association's governing board, at least a majority of whom are students selected in accordance with section 16.5(b)(1)(iv) of the March 23, 1992 Bylaw amendment (See Exhibit U).

Where the Board of Trustees has earmarked a portion of the student activity fee to be allocated by a body other than the college association, the college association budget committee is not the allocating body.

Examples of other allocating bodies are the student government where there is a student government activity fee, the sports association where there is an earmarked sports fee, a media board where there is an earmarked media fee, etc. After a budget has been approved by the allocating body, the budget is final, subject to review by the college association for conformance with the expenditure categories defined in Board of Trustees Bylaws Section 16.2 and the college association shall disapprove any allocation or expenditure it finds does not so conform, or is inappropriate, improper, or inequitable.

The Board of Trustees Bylaws Section 16.5(a) provides that all budgets of college student activity fee funds shall be developed (allocated) by the college association budget committee, except where a component of the student activity fee is earmarked by the Board of Trustees to be allocated by another body as noted above. If the student government fee has been approved by the Board of Trustees pursuant to Board of Trustees Bylaws Section 16.3, the student government is the allocating body; once the student government has

developed a budget, that budget is final, subject to review by the college association and college president (see Section 16.11) for conformance with the expenditure categories defined in Board of Trustees Bylaws Section 16.2. In addition, the college association shall disapprove any allocation or expenditure it finds does not so conform, or is inappropriate, improper, or inequitable.

At some colleges, a student government fee has not been approved by the Board of Trustees, but has been earmarked by a student referendum. In such a case, the earmarking is binding, but the student government is not the "allocating body" since the Board of Trustees has not approved the fee and has not made the student government the allocating body. The budget for student government is subject to review and approval by the college association budget committee which will constitute the allocating body.

Similarly, other portions of the student activity fee exist for specific colleges: (a) where the Board of Trustees has earmarked the fee to be allocated by a body other than the college association, or (b) where the Board of Trustees has earmarked a fee without specifying the allocating body, or (c) where a fee has been earmarked by a referendum. In such cases as (b) and (c) the college association budget committee is the allocating body unlike (a) where the Board has explicitly designated another allocating body. The exception to case (b) is where the Board has earmarked the student government fee. In that case, the student government is the allocating body, even though the Board has not specified the allocating body.

Where a portion of the student activity fee has been earmarked by a student referendum, such earmarking remains in effect for future periods, unless superseded by a later student referendum (See Section II.E.1.). As stated in the paragraph above, the college association

is the allocating body.

Examples where the Board may explicitly designate other allocating bodies are sports associations, media boards, child care boards, etc. Where the Board has not explicitly designated other allocating bodies, earmarked funds must be budgeted for the earmarked purpose or organization by the college association budget committee (the allocating body). This committee should receive a proposed budget from the earmarked or otherwise concerned organization where there is one, and develop (allocate) the budget to be submitted to the college association for approval. Where the Board has earmarked the student government fee, it is not necessary for the Board to have explicitly designated the student government as the allocating body since Board Bylaws Section 16.3 so specifies.

Each college association should examine the Board resolutions approving student activity fees at the college. Where questions arise on the interpretation of a Board resolution (e.g., has another allocating body been designated by the Board), they should be referred to the General Counsel and Vice Chancellor for Legal Affairs for resolution. If a college entity finds that the designated allocating body is not in a position to develop budgets for the entity, steps should be taken to revise the resolution that named the allocating body. Subject to a prior Board of Trustees' resolution approving the college purposes fund for a college, the college president shall constitute the allocating body.

C. College Purposes Fund

Section 16.9 of the Board of Trustees Bylaws states "A college purposes fund may be established at each college and shall be allocated by the college president. This fund may have up to twenty five (25) percent of the unearmarked portion of the student activity fee earmarked to it by resolution of the Board of Trustees, upon the presentation to the Board of Trustees of a list of activities that may be properly funded by student activity fees that are deemed essential by the college president." Recommendations for earmarking a college purposes fund should be submitted to the Vice Chancellor for Student Affairs and Urban Programs. Such proposals should contain the college's current and proposed student activity fee schedules including all earmarked fees and the allocating body for each fee. A college is not required to have a college purposes fund.

The records of the fund shall be maintained by the college association in a college purposes fund account. Expenditures from a college purposes fund cannot exceed the amounts or be used for purposes different from those earmarked by the Board of Trustees. In addition, the college purposes fund shall only be used for purposes consistent with Section 16.2 of the Board of Trustees Bylaws (see Section III.A.). Expenditures from the college purposes fund shall be subject to full disclosure under Board of Trustees Bylaws Section 16.13.

The college association shall process and file transactions initiated by the college purposes fund. Before processing an expenditure, the college association shall be responsible for determining that the purchasing and documentation requirements of this Handbook (Sections V. and VI.) have been complied with by the college purposes fund. However, as to the college purposes fund, the college association may review, but does not have the authority to disapprove an expenditure.



D. General Procedures to be Followed in Developing the Student Activity Fee Budgets

As specified in Section 16.5(a) of the Board Bylaws, revised March 23, 1992, all budgets of college student activity fees, except where earmarked by the Board to be allocated by another body, should be developed (allocated) by a college association budget committee.

Student governments are responsible for allocating student government fees where earmarked by the Board of Trustees. Other bodies, e.g., media boards, may be designated by a resolution of the Board of Trustees to allocate other portions of the student activity fee.

1. The college association budget committee, student government or other appropriate allocating body shall, in a public manner, request that each organization or other interested individual submit an initial proposed line budget. Program budgets may be utilized, provided each program budget is further subdivided into a line item budget.
2. The college association budget committee or other allocating body shall estimate total revenues, including any surplus funds allocated for use in the current year.
3. After initial line budgets are submitted, the college association budget committee or other allocating body shall conduct public hearings with each organization.
4. Based upon the results of the budget hearings and the decision of the budget committee or other allocating body, a tentative allocation shall be made to each organization. Each organization shall then be requested to submit a revised line budget based on their tentative allocation.
5. The revised line budgets shall be reviewed, and amended or approved by the budget committee or other allocating body. The final college association budget shall be prepared by the budget committee for review by the college association to ensure that all allocations are in conformance with the expenditure categories of Section 16.2 of the Board Bylaws; the

college association shall disapprove any allocation or expenditure it finds does not so conform, or is inappropriate, improper, or inequitable.

6. Where a student government is allocating the student government fee, the student government will approve the budget in accordance with its bylaws and/or constitution. The final budget shall be reviewed by the college association for conformance with the expenditure categories defined in Section 16.2 of the Board Bylaws; the college association shall disapprove any allocation or expenditure it finds does not so conform, or is inappropriate, improper, or inequitable.

7. The college association may choose to not approve the budget or portions of the budget if in their opinion such items are inappropriate, improper or inequitable. The budget shall be returned to the budget committee or other allocating body with the specific concerns of the college association noted for further deliberation by the allocating body and subsequent resubmission to the college association. If the budget is not approved within thirty (30) days, those portions of the budget voted upon and approved by the college association board will be allocated. The remainder shall be held until the college association and the allocating body agree. The total dollar amount earmarked to an entity cannot be disapproved, however, the budget of the earmarked entity is subject to approval by the college association.

E. Submission of Initial Line Budget Requests by Clubs, Newspapers, Organizations, Individuals, etc.

Detailed instructions shall be sent by the associations, student governments or other allocating body to each appropriate campus organization and made public to interested individuals. The instructions shall present the budget calendar, provide the organizations with information to assist them in preparing their budget requests, and request specific information from them. Exhibit A is a form that meets this Handbook's regulations. Exhibit B is a form specifically designed for sports teams.

A representative of the college association or other designated college official, shall be available to any student seeking information concerning a budget request and/or the budget procedures.

1. Information to be Provided by the College Association Budget Committee, or Student Government or Other Allocating Body

At a minimum the following information shall be provided to the organization prior to the funding period:

- a. Budget period;
- b. Dates by which the budgets must be submitted;
- c. Dates of hearings to be held;
- d. Fringe benefit costs applicable to salaries. (The allocating body shall determine these costs after conferring with their college business office); and
- e. A list of the account names of budget line items which the organization will use. To facilitate comparison of budgeted allocations to actual expenditures, the account names shall coincide with the chart of accounts used by the association. The chart of accounts is discussed under Section VII.C. Each college association shall use the accounts most suitable to its own needs.

2. Information Required from the College Organizations

The college association budget committee, student government or other allocating body shall require that the following information be provided by the organizations or individuals requesting funding:

- a. College location of organization, college phone number, and officers' names;
- b. The names of officer(s) authorized to approve the budget requests before they are submitted;
- c. Size of membership;
- d 5. Purposes of the organization;

- e. Other anticipated funding sources; and
- f. Requested budget allocations by line item. Where specific additional data is required to support a line item, describe the data. For example, an association's instructions may state that any requests for books, magazines, or records must have a list of each title and that a letter from the library must be attached indicating that these titles are not available in the library. Salaries and stipends shall be shown as separate line items. College student leader stipends shall not exceed \$3,660 per year or \$1,830 per semester (See Exhibit O). No student shall receive more than one stipend for the same time period. (See Sections VI. and IX. for more details on salaries and stipends.)

F. Tentative Budget Allocations after Hearings

After the college association budget committee or other allocating body has estimated the revenues for the budget period and the budget hearings have been held, each organization shall be notified of its tentative allocation, and shall be required to submit a revised budget on a line-by-line basis within that allocation for review by the college association budget committee, student government or other allocating body. New detailed instructions need not be issued. Exhibit C is a sample letter notifying organizations of their allocations and requesting the resubmission of line budgets.

G. Final Organization or Individual Budget Allocations

The final student activity fee budget for each funded organization or individual shall show line items rather than enumerating a lump sum. Total budgeted expenditures shall never exceed total budgeted revenues. Final budgets shall be reviewed by the college association budget committee, student government or other allocating body and (regardless of which entity is the allocating body) approved by the governing board of the college association for compliance with expenditure categories as outlined in Section 16.2 of the Board of Trustees

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Bylaws and for appropriateness, propriety and equitableness as specified in Bylaws Section 16.5(a).

The governing board of the college association may choose to not approve the budget or portions of the budget if in their opinion such items are inappropriate, improper or inequitable. The budget shall be returned to the budget committee or other allocating body with the specific concerns of the governing board noted for further deliberation by the allocating body and subsequent resubmission. If the budget is not approved within thirty (30) days, those portions of the budget voted upon and approved by the college association board will be allocated. The remainder shall be held until the governing board and the allocating body agree. The total dollar amount earmarked to an entity cannot be disapproved, however, the budget of the earmarked entity is subject to approval by the college association.

If the current budget includes funds allocated from surplus balances, the budget shall include the specific approval of the college association to use such surpluses (See Section XII.).

#### H. The Review Authority of College Presidents

Section 16.11(a) and (b) of the Board of Trustees Bylaws states the review authority of the college presidents:

"The president of the college shall have the authority to disapprove any student activity fee, including student government fee, ...allocation or expenditure which in his or her opinion contravenes the laws of the city, state, or nation or any bylaw or policy of the university or any policy, regulation, or order of the college. If the college president chooses to disapprove an allocation or expenditure, he or she shall consult with the General Counsel and Vice

Chancellor for Legal Affairs and thereafter communicate his/her decision to the allocating body...

The president of the college shall have the authority to suspend and send back for further review any student activity fee, including student government fee, allocation or expenditure which in his or her opinion is not within the expenditure categories defined in Section 16.2 of this article. The college association shall, within ten (10) days of receiving a proposed allocation or expenditure for further review, study it and make a recommendation to the president with respect to it. The college president shall thereafter consider the recommendation, shall consult with the General Counsel and Vice Chancellor for Legal Affairs, and thereafter communicate his/her final decision to the allocating body as to whether the allocation or expenditure is disapproved..."

I. Modification of Final Approved Budgets

During the course of the period for which the budget was prepared, should it be necessary to modify the final approved budget (as a result of unexpected changes in revenues and/or expenditures), adjustments may be made only by the college association budget committee, student government or other allocating body. The adjustments must also be approved by the college association. The mechanics of modifying the budgets, after approval, are left to the regulations of each allocating body. Exhibit D is a sample form for transfers from one line item to another. An exception to this rule applies to clubs only. Modification of a maximum of 10 percent of an original line item without affecting the total budget, may be made without the approval of the allocating bodies. Where a line item is transferred to a different line item, the 10 percent of the larger line item applies. (Clubs do not include inter-collegiate/intramural sports and newspaper/media boards.)

IV. REVENUES AND DEPOSITS

A. Introduction

Student activity fees, income from advertisements placed in student publications, interest income, college association services income, and proceeds from events sponsored by organizations funded by student activity fees, are examples of student activity fee generated revenues. Regulations over deposits of student activity fees, and the revenues generated by such fees, follow.

B. Controls over Collection of Student Activity Fees

The college associations shall assure themselves that all student activity fees collected on their behalf by the college bursar are turned over to them. Colleges may not charge a fee for the collection of student activity fees.

Each college association shall receive headcount data from their respective college registrars. The registrars, in consultation with the bursars, should adjust this data for all students who are not required to pay student activity fees. The documented adjusted student headcount multiplied by the appropriate student activity fee per category of student should approximate the fees credited to each association. If not, the variation should be discussed with the college's business manager.

C. Central College Depository

Board of Trustees Bylaws Section 16.1 requires that all student activity fees be deposited in a college central depository. Board Bylaws Section 16.7 further requires that all revenues generated by student activities funded through college student activity fees shall be deposited in a college central depository. The intent is that gross and not net (revenues less expenditures) revenues are deposited after each event. Expenditures in connection with any student activities producing revenues should not be paid directly out of the revenues

collected. In fact, all expenditures must be paid by checks issued against the accounts of the college association. Unless specifically otherwise provided by the Board of Trustees or this Handbook, all student activity fees and all revenues generated by student activities funded directly or indirectly through student activity fees shall be deposited first in the central college depository, and then transferred as soon as possible to the college association or other allocating body accounts, without exception. The college's Business Office must prepare a year-end report to the association detailing any association or other allocating body funds remaining.

Student organizations, including clubs and student governments, and allocating bodies other than the college association, receiving student activity funds, shall not have bank accounts in their own names. If a student organization is receiving any support from student activity fees, it shall be presumed that any revenues of that student organization are revenues generated by student activities funded through student activity fees, and they shall be deposited with the college association. Those student organizations not receiving student activity funds may only open bank accounts subject to the approval of the College.

The net income generated by an event conducted by a specific organization (gross income less related expenditures) becomes part of the total income of the college association budget committee, student government, or other allocating body in the fiscal year in which the event occurred and may be credited to the specific organization only if the allocating body specifically authorizes such a credit. Such authorization cannot extend beyond the fiscal year, even if it was accomplished by a referendum. Even if such credit has been authorized, gross revenues must be deposited after each event during the fiscal year.

If an outside organization that has no relationship to the college association donates to an organization that is funded through student activity fees, such donation must be reported either as an asset or revenues generated by student activities funded through these fees.



D. Regulations Regarding Student Activity Sponsored Events

This section refers to events sponsored by any organization, students or other individuals receiving funding from student activity fees, both on-campus and off-campus. Before any event can occur on-campus, the designated college official, responsible for approving the use of facilities on-campus, must be contacted in order to grant permission. See Section VI.K. for other regulations regarding the use of speakers and performers and security requirements for events. When there is an admission charge or tickets are utilized for on-campus events, the following controls shall be instituted:

1. The college should control and issue all tickets requested by a sponsoring organization or outside organization. The college should record the beginning and ending numbers in a ticket log for all tickets issued. The number of tickets must not exceed the college's maximum legal capacity for the facilities being utilized.
2. The tickets should be ordered by the college and the cost of printing charged to the sponsoring organization.
3. The sponsoring organization should request the tickets from the college well in advance of the event. This period of time should be established by the college in order to allow for the printing of tickets and the appropriate notification of various college offices (i.e., Security, Buildings & Grounds, etc.). In addition, this will provide sufficient time to sell, in advance, as many tickets as possible.
4. Pre-numbered printed tickets should be used for each event.
5. Only a person/unit authorized by both the organization and the college should sell or distribute tickets.

6. The authorized individual or unit should submit to the college a count of the number of tickets sold two days prior to the event.
7. Ticket sales at the door are permissible provided that secured ticket locations away from the main access to the function are set up and the same set of pre-numbered tickets issued to the event are used. However, advance ticket sales are more desirable.
8. At the conclusion of the ticket sales, cash collected plus the remaining unsold tickets (if any) shall be safeguarded and returned to the college association office along with a reconciliation of tickets to be accounted for, tickets sold, and cash on hand (See Exhibit E).
9. A college employee, who is independent of the ticket reconciliation process, shall check its accuracy, including confirmation of unused tickets, and sign that this function has been performed. Unused tickets can be discarded after such verification.
10. The cash from the event shall be deposited as soon as possible into the central college depository (See Section IV.C.).
11. Expenditures shall not be paid from receipts. For example, speakers or entertainers shall be paid through the college association checking account and not paid directly from the cash collected from ticket sales. In addition, no expenses for an event shall be paid by any party other than the college association.
12. If an event utilizes advertisements, the college must approve all such advertisements to ensure that the event is consistent with the stated purpose and conforms with the college's guidelines for such an event.

For sponsored events held off-campus, there also must be proper accountability over the monies collected for the event.

E. Regulations Regarding Income from Advertisements Placed in Student Publications

Commercial advertisements in student newspapers and other publications can be another source of income for college associations. However, to maximize this source of income, the following controls shall be instituted:

Written procedures shall be established covering advertising revenue. These procedures shall include statements that:

1. The rates and terms of advertisements for each fiscal year shall be approved by the association's Board of Directors.
2. The functions of billing and receipt of funds shall be segregated.
3. A log shall be prepared in which the billable revenue for each advertisement is entered. The log shall reflect dates of advertisements, billings, payments received, etc.
4. A follow-up procedure shall be established for customers who fail to pay by the due date. (The written procedures will describe the method in detail.)

The written procedures shall also:

5. Include a list of those customers who are exempt from billing (if any).
6. Specify when an account is past due, and
7. Designate the individuals responsible for (a) recommending rates and terms to the association Board for approval, (b) billing the advertisers, (c) receiving payment, (d) ascertaining that payment terms are met, and (e) maintaining the accounts receivable records.

F. Transmittal of University Student Senate (U.S.S.) and New York Public Interest Research Group (NYPIRG) Fees

All tuition and fees, including the U.S.S. and NYPIRG fees, must be deposited into each college's central depository account. The U.S.S. fees will then be transmitted to The City University Research Foundation. The initial payment is due upon completion of each registration period for the Fall and Spring semesters. All other collections must be submitted to the Foundation in a timely manner, but no later than October 31 for the Fall semester and March 31 for the Spring semester. U.S.S. fees shall not be forwarded to the college associations, but shall be paid directly by the colleges to the Foundation. Attached as Exhibit M is a form that is to be used for transmitting U.S.S. fees collected to the Foundation. Although the U.S.S. fee was suspended from the Fall 1992 through Fall 1993 semesters, it was reinstated for the Spring 1994 semester at \$0.85 per semester (excluding summer sessions) for all students at The City University of New York (see Exhibit X for the conditions of reinstatement).

All NYPIRG fees shall be forwarded by the college to NYPIRG, Inc. The initial payment is due upon completion of each registration period for the Fall and Spring semesters. All other collections must be submitted to NYPIRG in a timely manner, but no later than October 31 for the Fall semester and March 31 for the Spring semester. Attached as Exhibit F is the form to be utilized for transmitting the NYPIRG fees.

G. Auxiliary Enterprises and College Association Services

Food services, bookstores, and other miscellaneous operations that generate revenues have been referred to traditionally as auxiliary enterprises. Section 16.10 of the Board of Trustees Bylaws states "The auxiliary enterprise board shall have responsibility for the oversight, supervision, and review over college auxiliary enterprises." Each college shall be responsible for recommending, subject to approval by the Board of Trustees, which

of its operations are to be overseen by the auxiliary enterprise board. In general, a college association or student government may be permitted to retain such services if the services are backed or funded through student activity fees, with profits or losses accruing to the college association.

The fifty percent set aside of the proceeds to the college from auxiliary enterprises for a Community Relations Fund to be used by the President, which was established as Board policy in 1981, was amended by the Board of Trustees on April 25, 1983 when it adopted Article XVI of the Bylaws on "Student Activity Fees and Auxiliary Enterprises."

Accordingly, the allocation of auxiliary enterprise revenues is governed by Article XVI, Section 16.10 and 16.11 of the Bylaws. Subdivision 16.10(b)(5) provides that the budget and contract committee of the auxiliary enterprise board shall be empowered to develop all contract and budget allocations subject to the review and approval of the auxiliary enterprise board.

For purposes of this Handbook, we will refer to enterprises overseen by the auxiliary enterprise board as auxiliary enterprises. Those services administered by the college association we will refer to as college association services.

1. College Association Services

Only officers of the college association may sign any contracts with vendors operating these services. These contracts must also be approved by the college's business manager or other designated college official. Revenues from these services should be maintained on the college association's books of account in accounts separate from student activity fees, but then transferred to student activity fee accounts.

In addition to financial and other provisions, contracts with vendors operating college association services shall have two provisions:

- a. Vendors shall have an annual certified audit of their financial statements. The college association shall be provided with a copy of the certified statement.
- b. The college association shall be permitted access to the vendors' books and records.

As the revenue is frequently a percentage of the vendor's sales, the college association shall institute verification procedures to ascertain that all sales are reported. The following or similar verification procedures shall be used where applicable:

- a. The association receives a daily copy of the cash register tape totals from cafeterias and bookstores. These daily totals are summarized periodically and compared to the financial records and statements for the same period.
- b. College association employees observe the cashiering procedures on a spot check basis, to assure themselves that cashiers record all sales through the cash register.
- c. The vendors supply vending machines with meters. As vendor representatives remove cash from the machines, a college association employee records the meter reading. At the end of a period, coinciding with the vendor's financial statement, the beginning meter reading is subtracted from the ending meter reading to arrive at the sales for the period. The result is verified to financial records and statements.

## 2. Auxiliary Enterprises

Generally accepted accounting principles shall be followed by the auxiliary enterprise board in controlling and reporting the operations of auxiliary enterprises. The auxiliary enterprise board must also establish acceptable internal controls to provide sufficient accountability over revenues.

V. PURCHASING

A. Introduction

State law and University purchasing regulations must be followed by the college associations. These regulations should be reviewed annually for any changes. A summary of bidding requirements for purchasing is presented in Exhibit N. The narrative in this Section discusses Exhibit N and the requirements of adequate internal control.

All allocating bodies shall process their purchases through the college association. The association can process its own purchases or may request the assistance of the college purchasing department to process them.

Whether the association or the college purchasing department processes purchases, the University's purchasing regulations must be followed and the appropriate documentation and internal control requirements satisfied.

B. Bidding Requirements

As mentioned above, Exhibit N presents a summary of the State law and University bidding requirements for college association purchasing. Certain types of purchases, discussed in Section V.C., are exempt from bids, as are "Sole Source" purchases, discussed in Section V.D. Oral bids, acceptable for "emergency" purchases, are discussed in Section V.E.

Documentation needed to support an award made to other than the low bidder is discussed in Section V.F.

A "hold bid" policy, whereby new bids are not solicited if the vendor agrees to supply the same item at the prior winning bid price, is not acceptable. Re-bidding is necessary. All facts concerning the previous bidding should be considered, and in addition to vendors previously solicited, other vendors should be contacted.

C. Types of Expenditures Exempt from Bids

Bids are not required for the following types of expenditures:

Postage

Subscriptions

Honoraria

Travel by individuals

Meals provided to individuals (not catering)

Memberships

Advertising

Some college associations have expressed the erroneous opinion that purchases of food, decorations, supplies or vehicle rentals/leases are exempt from bids. Only the types of purchases listed above are exempt.

D. "Sole Source"

When purchasing goods or services, competitive bids must be obtained, whenever possible. Of course, there are purchases which do not generally lend themselves to competition. The following information is required to justify such "sole source" purchases:

1. An explanation as to why only one source is available. Whenever an "acceptable equivalent" exists, the case for sole source is not justified;
2. Why the product or service is essential;
3. A determination of the reasonableness of the total amount to be paid for the goods or services;
4. A statement from the vendor that the association is receiving the lowest price for the quantity;



5. The basis of estimating the quantitative aspects of the bid proposal (e.g, labor hours, number of trips, reproduction costs);
6. The basis for computing hourly pay rates;
7. The basis for computing the overhead rate, including a comparison with the vendor's actual experienced rates, and the basis for allocating such costs to the contract; and
8. The reasonableness of the fixed fee in those instances where a fixed fee is to be paid in addition to reimbursable costs.

E. "Emergency" Purchases

Bids via telephone may be made for documented emergencies. An "emergency" is defined as an instance or situation where a threat to health, safety, life or limb exists, or where a necessary service is threatened with material damage or suspension, or where college buildings or property are threatened. Legally, it is an "unforeseen occurrence or condition." It is never one that has been caused by delay.

F. Award to Other Than Low Bidder

If an award is made to other than the low bidder, the following documentation must be retained:

1. Bid analysis worksheet;
2. Bids and Invitations to Bid of all vendors submitting bids including the low bidder;
3. If the low bidder has offered an "acceptable equivalent", the user department is notified and given an opportunity to review the item. If the "acceptable equivalent" is not satisfactory, it is the user's responsibility to document why the item should be rejected.

G. Purchase Requisitions

A purchase requisition shall be issued by the organization requesting the purchase in all cases where a purchase order is required (See Section V.I.). The purchase requisition shall include the name of the organization requesting the goods or services, a detailed description of the product or service to be rendered, quantity required, estimated unit cost and total cost, and some suggested vendors. The requisitions shall be numbered sequentially. They shall be dated and signed by an authorized signatory (See Section V.H.).

At least a two-part form shall be utilized. Both parts shall be sent to the college association. In accordance with Section 16.2 of the Board Bylaws, the college association shall ascertain that the expenditure is for an allowable purpose. The availability of funds shall also be determined and indicated on the purchase requisition. If the analysis of budget and expenditures indicates budget lines against which no expenditures appear, the coding of expenditures should be reviewed for possible errors. If the college association does not approve the requisition for processing for either of the above reasons (allowable purpose or availability of funds) both parts of the requisition shall be returned. The organization shall be informed as to the reason why their request could not be processed.

If the requisition is approved, the association shall send the first part of the requisition to the college purchasing department or keep it to prepare a purchase order, depending upon whether the college purchasing department or the college association does the purchasing. The second part of the purchase requisition shall be kept by the college association as a control that availability of funds was verified before the purchase was initiated. When the college purchasing department does the purchasing, the second part of the purchase requisition shall be used by the college association to serve as a basis, through periodic reconciliations with purchasing department files, for determining that the item or service has been ordered from the vendor. Once the availability of funds has been verified, the budget

balance available must be reduced to reflect the expenditure. A supply of purchase requisitions can be provided by the college.

H. Authorized Signatories on Purchase Requisitions

At the beginning of each semester, signature cards shall be prepared by each organization, indicating those officers authorized to sign purchase requisitions. Two sets of signature cards shall be prepared. One shall be sent to the college purchasing department and the other sent to the college association.

I. Purchase Orders

Exhibit N indicates that purchase orders are required for purchases of \$251 through \$20,000. Purchases of \$250 and less, made from petty cash or an imprest fund, do not require purchase orders. A purchase of \$250 and less that was not made from petty cash or an imprest fund does require a purchase order. The purchase order, prepared by the college purchasing department or the college association, must be issued for the product or service indicated on the purchase requisition without any variations (See Section V.G.). The purchase order shall include identification of the college purchasing department or college association preparing the order, a detailed description of the product or service, quantity required, unit cost and total cost. The purchase orders shall be numbered sequentially. They shall be dated and signed by a designee of the college association or the employee in the college purchasing department authorized to sign purchase orders, depending upon which office processes the purchases. At least a three-part form shall be used by the college association or college purchasing department:

Part 1 - To the vendor

Part 2 - To the association for placement in an open order follow-up file.

Part 3 - To the individual expected to sign for receipt of the merchandise or service.

As requisitioning, purchasing, and receiving must be segregated for internal control purposes, the receiving copy (part 3) shall not be sent back to the person initiating the request.

A purchase requisition, purchase order, and receiving record, each signed by a different individual, is documentation that these three functions are segregated. Both parts 2 and 3 shall be attached to the Request for Payment form when the association is processing requests for payment (See Section VI.B.). A supply of purchase orders can be provided by the college.

J. Contract Requirements

Exhibit N indicates that purchases of \$20,000 and over require contracts both for senior and community college associations. The college association must designate the association official authorized to sign contracts. Such contracts are not valid unless approved by the college official who has oversight responsibilities for student affairs (e.g., Vice President or Dean of Student Affairs). Contracts should be reviewed by the association's legal counsel, if it has its own legal counsel, otherwise, by the college president's legal counsel or CUNY's Office of Legal Affairs.

K. Sales Tax Exemption Certificate

All purchases by the association for itself and funded organizations are exempt from New York State sales tax. A sales tax exemption certificate shall be sent to the vendor with the purchasing correspondence. Under no circumstances should New York State sales taxes be paid.

## VI. VOUCHERING AND DOCUMENTATION

### A. Introduction

All college associations, student governments, organizations, and individuals funded by student activity fees, including the college purposes fund, shall follow the procedures outlined in this section. See Section III.C. for additional requirements applicable to the college purposes fund.

Expenditures may be incurred both directly by the college association (for association-wide activities) or by organizations funded by the college association (for their own activities). Expenditures by the organizations funded by the college association and expenditures by the college association are subject to the same controls. All expenditures, including those for events held by student groups or organizations, must be paid through the college association.

### B. Payment Request Forms

When organizations request the college association to issue checks to cover expenses incurred, a Payment Request Form similar to Exhibit G shall be used except as noted below. All the information shown thereon is required. The request for one or more checks may be listed on one Payment Request Form. The exceptions, not requiring the use of a Payment Request Form, are:

1. Request for Advance of Expenses Other Than Travel (Exhibit H),
2. Request for Travel Advances (Exhibit J),
3. Travel Expense Report (Exhibit K).

If an association chooses to do so, it may require that the three forms noted above be attached to the Payment Request Forms when funds are requested.

C. Signatures Required on Payment Requests

Section 16.6 of the Board Bylaws states "All funds for support of student activities are to be disbursed only in accordance with approved budgets and based on written documentation."

A requisition for disbursement of funds such as a payment request must contain two signatures; one, the signature of an officer of that organization or a person responsible for the program; the other, the signature of an approved representative (officer or designee) of the allocating body. This representative must be a college official (not a student) approved by the allocating body, including an individual who is not a member of the allocating body.

Neither of these signatures is required to be that of a student.

In the case of an association-wide expenditure, the first signature shall be that of a representative of the college association initiating the request and the second shall be that of an officer or approved designee of the allocating body other than the individual initiating the request.

At the beginning of each semester, signature cards shall be prepared, indicating the organization and college association officers authorized to sign payment requests. The signature cards shall be kept in the college association office.

In the case of college purposes funds (Section III. C.) the first signatory shall be that of a person responsible for the program. The second signatory shall be that of the college President or his/her designee.

D. Signatures Required on Checks

Checks must be signed by the authorized check signatories. Two signatures shall be required on all checks \$2,500 or over. The titles of officers and any other signatories authorized to sign checks shall be approved by a resolution of the Board of Directors of the college association.

E. Documentation Accompanying Payment Request Forms

This section lists the documentation required for expenditures when a purchase requisition form has been used. The requirements for other expenditures with special control problems are discussed in the following sections:

	<u>Section</u>
Advance Payment - Other than Travel	G
Petty Cash	H
Stipends, Salaries and Services by Independent Contractors	I
Travel/Travel Advances	J
Fees for Personal Services (Speakers, Performers, etc.)	K
Lodging and Meal Expenses for Overnight Travel	L
Meal Expenses for Non-Overnight Travel	M
Conference and Other Events	N
Loans to Students	O

If any part of the required documentation listed below cannot be furnished, a signed statement indicating the reason shall be substituted. When a purchase requisition form has been used, attach the following documentation to the payment request:

1. Purchase Requisition

Part 2 of the purchase requisition is required as evidence that availability of funds was verified before the purchase was initiated (See Section V.G.).

2. Purchase Order

Part 2 of the purchase order is placed in an open order follow-up file by the association (See Section V.I.). When the merchandise or service is received, part 2 shall be attached to the payment request in addition to part 3, the receiving record.

3. Receiving Document

Receipt of the merchandise or service shall be signed for by a representative of an organization or the association other than the individual who ordered the merchandise or service. Part 3 of the purchase order is the receiving document (See Section V.I.). A signature of receipt on the vendor's invoice is not adequate. When merchandise is received, the person receiving the merchandise should sign for receipt on the receiving document.

4. Vendor's Invoice

After the goods are delivered, the vendor transmits an invoice to the association for payment. The invoice sets forth the quantity, description, and unit prices of the goods purchased and the total amount charged. It generally indicates the terms of payment, the manner in which the goods were shipped, the seller's invoice number and other relevant data. All calculations must be checked.

F. Procedures for Processing of Payment Request Forms and Attached Documentation

Before a check is issued, the association shall perform the following review steps:

1. For Expenditures Covered by Purchase Requisition Procedures

As indicated in Section V.G. the availability of funds shall be verified before purchase orders are processed and indicated on the purchase requisitions. The purchase requisitions, orders, and receiving documents must be attached to the payment requests.



2. For Expenditures Not Requiring Purchase Requisitions (Travel and Meals)

Inasmuch as purchase requisitions and purchase orders are not being used, the budget availability of funds was not previously checked. Therefore, the amount of the payment request, for each expense item, shall be added to the cumulative amount of that expense item in the general ledger expense account. If the total amount exceeds the budgeted amount, the expenditure cannot be approved. The association shall return the payment request to the organization noting that funds are not available in the budget expense code specified. In order to provide funds, a modification transferring funds from another line budget item, will be necessary (see Exhibit D).

In addition to either step 1 or 2 above, the following steps apply to the processing of all payment requests:

3. Ascertain that all required information appears.
4. Ascertain that the signature on the payment request agrees with the signature card on file.
5. Ascertain that all required supporting documentation is attached.
6. Compare the payment request, purchase requisition, purchase order, and receiving document to the vendor's invoice. (This does not apply to expenditures not requiring purchase requisitions.) The vendor's invoice, the purchase order and the receiving document must always agree. If not, then the following procedure should be followed:
  - a. If the quantity ordered exceeds the quantity received, or invoiced, or both the vendor's invoice shall be adjusted to reflect the quantity received.

- b. If the quantity received exceeds the quantity ordered, or invoiced, or both, the vendor should be consulted as to the disposition of the overage and the invoice adjusted to reflect the proper amount due.
  
- 7. If the vendor's invoice includes sales tax, eliminate the sales tax and send a sales tax exemption certificate with the check.
  
- 8. Have the payment request forms properly approved (See Section VI.C.).
  
- 9. Have the checks signed by the authorized check signatories (See Section VI.D.).
  
- 10. All documentation submitted with the payment requests shall be stamped "paid", with the date of payment annotated, so that documents cannot be resubmitted for another payment.

After determining that all necessary documentation is available, checks shall be prepared indicating the check number in the space provided on the payment request form.

G. Advance Payment - Other Than Travel

When advance payment is requested, a form such as Exhibit H shall be completed requesting such an advance. All information shown on Exhibit H is required. As expenses have not yet been incurred, documentation need not be attached to the request for an advance. Before the advance payment check is issued, the association shall determine that funds are available in the budget.

Within one week after the advance has been used for the indicated expenditure, the individual receiving the advance shall submit an expense voucher accounting for the advance, with documentation attached. Some examples of documentation are vendors' invoices, or other receipts evidencing the expenditure of funds. Exhibit I is an expense voucher form that meets the requirements. All information shown on Exhibit I is required.

If the entire advance is not used, the unused portion shall be remitted to the association. If the expenditure exceeds the advance, verification of the availability of the additional funds shall be made before reimbursement (See Section VI.J. for travel advance procedures). No further advances will be given if there is an outstanding advance.

Students who fail to account properly for advances shall be treated as being delinquent or in default and shall be barred from registration and from receiving a transcript or degree until a proper accounting or restitution is made (See Section VI.O. for the Board of Trustees policy on delinquent accounts).

#### H. Petty Cash

It is recommended that each college association maintain only one petty cash fund to be used by all clubs, organizations, etc. The amount of the fund shall be established by each individual college association based upon prior experience. Petty cash shall be used only in the case of emergency purchases and local travel. Whenever possible payments shall be made by check, as opposed to utilizing cash.

Each organization shall notify the college association of the individual (club President, Treasurer, etc.) authorized to approve the expenditure of petty cash. Each college association shall designate one individual responsible for disbursements. Before accepting a petty cash voucher, the custodian of the fund shall ascertain that funds are available in the budget. Vouchers shall not be accepted unless proper documentation is attached. Documentation would consist of vendors' invoices, taxi receipts, and any other receipts evidencing the expenditure of the funds. Petty cash funds shall not be used for out-of-town travel advances. Out-of-town travel advances shall be processed utilizing a travel advance form (see Section VI.J.).

Cash shall be kept in a secured location. A standard petty cash voucher shall be used for each request. The form shall indicate date, purpose, amount, signature of individual

requesting the funds, an approval signature and a signature of the person receiving the funds.

A log shall be maintained recording each petty cash voucher and the specific budget line item to be charged. Prior to replenishing the fund, the log shall be totalled, indicating the amount to be charged to each budget line item. These accounts and amounts shall be entered upon a payment voucher, which shall be used as the source of the postings to the individual budget line accounts.

I. Stipends, Salaries and Services by Independent Contractors

1. Stipends

A stipend is a fixed sum of money paid periodically to a student for services performed by a student in accordance with a budget approved by the allocating body. Examples of such services include such functions as an elected officer of the college association or student government, elected editor of a student newspaper, or elected president of a student organization. Payment is not measured by hours devoted to the performance of the position. A stipend is taxable income to the recipient. The payor should consider the recipient of a stipend as a non-wage payee rather than an employee. A 1099 form must be sent to the U.S. Government at year end if the stipend was \$600 or over. The recipient of the stipend should be informed that the stipend is taxable income and is being reported to the government if it equals or exceeds \$600 for the year. Stipends shall be issued only in accordance with the policies of the Board of Trustees. Stipends shall be budgeted as a separate line item after they have been approved. Stipends cannot be voted retroactively. The editor of a student newspaper, rather than being an elected student leader, may also be hired as an employee of the college association.

See Exhibit O for the Board of Trustees amended policy describing payment of stipends effective July 1, 2002. The maximum amount stated for college student leader

stipends in 2a of Exhibit O (\$3,880 per year and \$1,940 per semester) shall include the summer session. A person receiving a stipend must be a student at the time he/she is receiving the stipend. No student leader shall for the same time period receive more than one stipend, or be an employee of or receive compensation from a student activity fee allocating body.

2. Salaries

See Section IX. - Personnel

3. Services by Independent Contractors

An independent contractor has been defined by the New York State Accounting System User Procedure Manual as follows:

"An independent contractor is one who agrees to do a specific piece of work for a lump sum or its equivalent, who has control of himself and his helpers as to when, within a reasonable time, he shall begin and finish the work; as to the method, means or procedure of accomplishing it; and who is not subject to discharge because he does the work as to method and detail in one way rather than another. Often he furnishes his own tools and supplies."

The decision to classify an individual as an independent contractor rather than an employee can lead to serious problems if it cannot be fully supported and justified. The use and classification of individuals as independent contractors have been under increasing scrutiny by the Internal Revenue Service. The potential liabilities for classifying an employee as an independent contractor could include the income taxes which should have been withheld, both the employer and employee portion of social security taxes, unemployment insurance and penalties and interest on the unpaid taxes, besides potential liabilities for workmen's compensation, compliance with the Occupational Safety and Health Act (OSHA) and other laws relating to employer - employee relationships. Some suggested procedures to reduce the risk and potential costs of misclassifying workers are:

- ∞ Determine a worker status before services are performed. Something as simple as a worker signing a W-4 form can be construed as implying an employer-employee relationship, even if the worker is subsequently paid as a contractor.
- ∞ Be consistent with payment practices. Do not pay a worker as a contractor if other workers performing the same service are paid as employees. Do not pay a person as an employee sometimes, and as a contractor at other times for the same type of work. A person who is a current employee of the association may never serve simultaneously as a contractor to the association, no matter how different the nature of the additional work is from the employee's regular duties.
- ∞ Require contractors to sign a contract describing their services and the conditions under which they are to be performed. The contract should state that they are contractors, that they must pay their own self-employment and income taxes, and that, as non-employees, they are not eligible for worker's compensation or other employee benefits. This contract should be attached to all vouchers for payments to contractors, consultants, and other non-employees providing services.

As an independent contractor is a non-wage payee rather than an employee, a 1099 form must be sent to the U.S. Government at year end, if the contractor is paid \$600 or over.

See Section VI.K. for further requirements regarding fees for speakers, performers, etc.

- J. Travel/Travel Advances
  - 1. Travel Advance Request

All out-of-town travel shall be approved in advance by the same individual authorized to approve requests for payment. (See Section VI.C.). Exhibit J is a travel advance request form and all information requested therein is required. Any documentation to support the

request shall be attached. For example, if a traveler is attending a conference, the brochure describing the conference and cost shall be attached to the request for the advance. Before the travel advance check is issued, the association shall determine that funds are available in the budget.

An advance must be liquidated within one week after the student returns from a trip (See Section J.2. below). No further advances will be given if there is an outstanding advance. Students who fail to account properly for advances shall be treated as being delinquent or in default and shall be barred from registration and from receiving a transcript or degree until a proper accounting or restitution is made (See Section VI.O. for Board of Trustees policy on delinquent accounts).

## 2. Travel Expense Report (Voucher)

Within one week after the return from a trip, an expense report shall be prepared by each individual. Exhibit K is an example of a Travel Expense Report. The items in the body of the report, indicating each expenditure and dollar amounts, are required. In addition, the date the report was prepared and the name of the organization involved shall be shown. Two signatures are required, that of the individual making the trip and the approval signature. If the entire advance is not used, the unused portion shall be remitted to the college association with the Travel Expense Report. If the amount used exceeds the advance, verification of the availability of the additional funds shall be made before reimbursement. Receipted bills shall be attached for all expenses allowed by State or City travel regulations. These regulations describe, in detail, the expenses allowed and the nature of the documentation required.

When a trip represents an event attended by several members of an organization, the name of the organization should be indicated, with the legible names of the members and guests attending. Guests should be identified separately.



3. Allowable Travel Expenditures

State and City regulations for official travel applicable to employees shall also be applicable to the expenditure of student activity fees for travel. In those few instances where exceptions to the above may be necessary, they must be specifically approved by the college association.

The senior college associations shall follow the most current State regulations and the community college associations shall follow the most current City regulations. These regulations, which include items 1 and 2 above, specify:

- a. Types of transportation to use in various circumstances.
- b. Lodging and meal allowances for overnight travel. (See Section VI.L. for details.) Hotel bills should indicate separately charges for meals and lodging. Miscellaneous charges, such as "room service", should be explained and justified.
- c. Meal allowance for non-overnight travel (See Section VI.M. for details).
- d. Miscellaneous travel expenses allowed and disallowed.

K. Fees for Personal Services (Speakers, Performers, etc.)

Each college association shall issue written regulations for the contracting of, and payment of fees to speakers and performers. The tradition of The City University of New York as a sanctuary of academic freedom and the first amendment rights of students to associate and hear performers and speakers of their choice, shall be upheld. At a minimum, the regulations shall include the following:

1. The method used to identify which individuals are authorized, on behalf of a student organization, to request that the college association enter into a contract with a speaker or performer.

2. The maximum permissible fee for any performer or speaker. The fee limitation shall apply whether or not the cost is offset in whole or in part by admission fees. Any fee in excess of the maximum permissible amount shall require approval by a majority vote of the governing board of the college association.
  
3. A written contract between the college association and the performer or speaker shall be required when a fee is to be paid. This contract should be approved by the college official who has the oversight responsibility for student sponsored events (e.g., Vice President or Dean of Student Affairs).
  
4. The written contract shall minimally include the following provisions:
  - a. Date, time and place of engagement or performance,
  - b. Length of engagement or performance,
  - c. Fee, and
  - d. Travel expenses.
  
5. All security for the event, if held on college premises, shall be under the control and supervision of the college. There shall be no frisking or other searches permitted, except by law enforcement officials. Any special security arrangements must be approved by the college president or his/her designee prior to the event. A clause setting forth this provision shall be included in all performance and speaker contracts.
  
6. In order for payment to be made under a contract required by this section, there must be proper documentation that the event took place. Such documentation shall include:
  - a. A statement that the event took place, signed by a person authorized by the college association, who attended the event; or

b. Other documentation, approved by the college association, that shows that the event took place.

L. Lodging and Meal Expenses for Overnight Travel

Senior colleges are governed by the Procurement and Disbursement Guidelines issued by the Office of the State Comptroller. Bulletin No. G-145, effective January 3, 1995, describes the State travel regulations. Breakfast and dinner, but not lunch, are reimbursable. The specific reimbursable amounts, depending on destination and dates of travel, are as follows:

	<u>Lodging</u>	<u>Meals</u>	<u>Total</u>
Minimum	\$ 40	\$26	\$ 66
Maximum	\$166	\$38	\$204

The latest update to City travel regulations, applicable to community colleges, is effective January, 1988. Contrary to State regulations, reimbursement for lunch is provided and destination has no bearing on the amount of the reimbursement. The maximum daily lodging is \$75. Daily meals of \$4, \$6, and \$15 for breakfast, lunch, and dinner, respectively (\$25 total) are allowed. All amounts should be reviewed annually in order to determine whether applicable State or City regulations require any changes.

M. Meal Expenses for Non-Overnight Travel

The Procurement and Disbursement Guidelines issued by the Office of the State Comptroller describes the State regulations covering meal expenses for non-overnight travel applicable to senior colleges. Breakfast and dinner, but not lunch, are reimbursable. The specific reimbursable amounts, based on destination, range from \$26 (\$5 breakfast, \$21 dinner) to \$38 (\$8 breakfast, \$30 dinner) as of January 3, 1995 (Bulletin No. G-145). All meals must be documented with receipts in order to be reimbursed. As a result of changes to the State regulations, the reimbursable meal amounts may change. Therefore, these amounts should be reviewed annually.

As stated in Section L., City travel regulations effective January 1988, applicable to community colleges, allow \$4, \$6, and \$15 for breakfast, lunch, and dinner, respectively (\$25 total) for a full day travel. Destination has no bearing on the amount. Employees traveling less than a full day are entitled to part of the per diem reimbursement rate, depending on the time of day travel begins and ends. All amounts should be updated annually by reviewing State or City regulations for changes.

N. Conferences and Other Events

When an event is attended by several members of an organization, the name of the organization should be indicated, with the legible names of the members and guests attending. Guests should be identified separately.

O. Loans to Students

Although loans to students are not recommended, controls must be maintained if such loans are granted. Loans shall be restricted to meet the educational needs of the students and not for any personal use. Loans to non-students are prohibited. Adequate follow-up procedures shall exist for collection of such loans. No further loans will be given students if there is an outstanding loan. Each college association shall issue written regulations to ensure such controls. At a minimum, the regulations shall detail the following information:

1. The maximum amount allowable.
2. The individual responsible for authorizing a loan.
3. The purposes for which a loan can be granted.
4. Repayment terms.
5. The person responsible for ascertaining that repayment terms are met.

6. When and how the debtor should be contacted if the loan is in default.

Loans made from student activity fee funds (i.e., college association funds) shall be treated as loans from a financial account of the college or university with respect to the Board of Trustees policy on the withholding of student records when a student is delinquent or in default on a financial account.

The Board of Trustees policy states:

"Students who are delinquent and/or in default in any of their financial accounts with the College, the University or an appropriate State or Federal agency for which the University acts as either a disbursing or certifying agent, are not to be permitted to complete a registration, or issued a copy of their grades, a transcript of academic record, certificate or degree, nor are they to receive funds under the Federal campus-based student assistance programs or the Basic Grant Program unless the designated officer, in exceptional hardship cases and consistent with Federal and State regulations, waives in writing the application of this regulation."

Students who receive loans from student activity fee accounts shall be required to sign a "College Association Loan Fund Agreement Including Power of Attorney" form (See Exhibit L). This agreement must be notarized and signed by the borrowers acknowledging that in the event of a loan delinquency or default, they will not be permitted to register, receive a transcript or a degree; and further the students will assign to the college their rights to any financial aid received by the college on their behalf. The notary must indicate his/her ID number, the County in which he/she is qualified and the date his/her commission expires. The name must be printed under his/her signature.

VII. ACCOUNTING SYSTEM

A. Introduction

This section of the Handbook outlines the minimum requirements for the establishment of a double entry (debit and credit) accounting system. Implementation of the system is critical to the timely preparation of financial statements and their certification by independent public accountants. Generally Accepted Accounting Principles (GAAP) must be followed.

Since student governments, clubs and other organizations, directly under the fiscal administration of the associations, will not be required to maintain their own set of accounting records, this section applies to the college associations. The college associations shall maintain the accounting records for all student organizations receiving student activity fee funds, as well as for all expenditures of student activity fee funds, including the college purposes fund.

The college association books of account (original entry and general ledger) shall be maintained in one central location and shall reflect the revenues and expenditures of student governments, clubs and organizations, individuals receiving student activity fee support, the college purposes fund, as well as the revenues of the college association services (See Section IV.G.1.).

B. Books of Account

The accounting system shall consist of the following books:

1. Books of Original Entry (Original Records of Transactions)

a. Cash Receipts and Cash Disbursements Journals

These two books record all cash transactions relating to the operation of the association. The cash receipts journal should reflect all cash received which should be deposited in the bank. The cash disbursements journal should

reflect all checks issued against the bank account. These records should be reconciled on a monthly basis to the association's bank accounts.

b. General Journal

The general journal is used mainly to record transactions not accompanied by the receipt or disbursement of cash. As an example, accrued expenses are recorded through the general journal, at the end of each year when a financial statement is being prepared. They will represent all expenditure items applicable to the current accounting year paid in the following year. At the beginning of the following year the accrued expenses of the prior year are reversed by the preparation of a general journal entry(s). Another example is the closing of the books at the end of each year. Every entry in the general journal should be approved by a signatory voted by the Board of Directors of the college association.

2. General Ledger

All transactions recorded on the books of original entry are posted to the general ledger. The ledger contains accounts for all assets, liabilities, revenues, and expenditures used to prepare financial statements. Examples of these accounts are reflected in the following Section (VII.C.).

3. Subsidiary Ledgers

Several accounts in the general ledger, such as accounts receivable and accounts payable, are further detailed in subsidiary ledgers. These ledgers comprise the balances in the general ledger. The subsidiary accounts may be maintained in worksheets or book form. The worksheets for prepaid expenses and accrued expenses indicate how the amounts prepaid or accrued were computed. All

worksheets shall be retained as permanent records in support of the formal books of account.

C. Chart of Accounts

The following accounts are provided as a guide. Additional accounts may be required and some may not apply to all organizations.

Assets - Debits

Cash in Bank  
Petty Cash  
Advances  
Accounts Receivable  
Prepaid Expenses  
Investments  
Fixed Assets (Equipment, Construction, etc.)

Liabilities and Asset Valuations - Credits

Accounts Payable  
Accrued Expenses  
Payroll Taxes Payable  
Allowance for Doubtful Accounts  
Allowance for Depreciation

Fund Balance - Credits

Appropriated Surplus  
Unappropriated Surplus

Revenues - Credits

Student Activity Fees  
Commissions  
Interest Income

Expenditures - Debits

Insurance  
Professional Fees  
Salaries  
Stipends  
Travel  
Entertainment  
Telephone



Expenditures - Debits (Cont'd)

Supplies  
Equipment Rental  
Advertising and Publicity  
Printing, Stationary, and Postage  
Utilities  
Rent  
Interest Expense  
Provision for Doubtful Accounts  
Provision for Depreciation

The General Ledger accounts established shall coincide with the budget line items.

D. Bank Reconciliations

A bank reconciliation of every bank account must be performed every month by someone not recording or having access to cash.

E. Trial Balances

Monthly trial balances, listing the account names and balances, shall be prepared. The totals of the debit balances shall equal the totals of the credit balances.

## VIII. EQUIPMENT

### A. Introduction

The University has instituted an equipment inventory system that was adopted by all senior colleges in 1984 and all community colleges in 1988. Each college association has the option of requesting inclusion in the college's system or developing its own system that would require a shorter useful life or a lower cost or value than the college system.

Whichever decision the college association makes, it has the responsibility to ensure that the controls described in this section are implemented.

### B. Definition

Equipment purchases by the college using tax levy or other non-association funds, and used by the college association, is college owned property and shall not be inventoried by the association. The University Fixed Assets Inventory System defines equipment as any asset with a useful life of at least two years and a cost or value at time of receipt of \$1,000 or more. The cost or value can be less than \$1,000 for "sensitive" (personal use) assets which, by their nature, are susceptible to theft. Examples are computer equipment, fax machines, copiers, typewriters, calculators, etc. The college association must decide whether it will use the above definition or one with a shorter useful life or a lower cost or value in defining equipment purchased with college association funds.

### C. Identification

Equipment purchased with college association funds shall be given an inventory identification number.

### D. Perpetual Inventory Records

The University's inventory system requires that perpetual inventory records (book inventories) of equipment shall be maintained. When equipment is purchased and its

receipt is verified, the item shall be entered on a perpetual inventory record. The record shall indicate date received, manufacturer, model, description, location (where the equipment is utilized or assigned), identification number, and cost. The cost of equipment shall be determined from the original purchase invoices or estimated if the original purchase invoices are not available. For those college associations utilizing the college's system, the perpetual inventory records are maintained by the college property manager.

E. Equipment Loaned to Individuals and Organizations

Records shall be maintained of individuals and organizations responsible for and in possession of college association equipment.

Students who fail to return college association equipment shall be treated as being delinquent or in default and shall be barred from registration and from receiving a transcript or degree until a proper accounting or restitution is made (See Section VI.O. for the Board of Trustees policy on delinquent accounts).

F. Physical Inventories

The University's inventory system requires that a physical inventory of all equipment shall be taken at least every two years and compared to perpetual inventory records. To maintain proper internal controls, the physical inventory shall be taken by an individual not responsible for the maintenance of perpetual inventory records. The college association will attempt to locate equipment on the perpetual inventory records which are not on the physical inventory. In the event that such equipment cannot be located, notation will be made on the inventory records. When the perpetual inventory recordkeepers have a copy of a police report indicating that the equipment was stolen, or the equipment cannot be located on two successive physical inventories, the perpetual inventory records shall be adjusted to reflect the physical inventory. Any differences between the adjusted perpetual

inventory balance and the general ledger equipment account will require an association board approved journal entry adjusting the equipment account, with an offsetting entry debiting the Unappropriated Surplus account. The college association must ascertain that the necessary adjustments were made, whether the association has utilized the college's system or developed its own system.

G. Missing Equipment

The college association has the responsibility of notifying the college security department, in writing, when equipment is missing. Such notification should include identification data, cost value, etc. The college security department will file a police report and notify the perpetual inventory recordkeepers so the book inventory can be reduced. The college association must ascertain that these steps are taken whether the association has utilized the University's inventory system or developed its own system.

IX. PERSONNEL

A. Introduction

A salary is compensation paid regularly for services performed as an employee. The services can be full or part time. A salary is established as a result of a personnel employment procedure. University employment procedures and policies except those relating to competitive Civil Service titles shall be applicable to the expenditure of student activity fees for personnel. Some specific requirements are indicated in this chapter. Each college association shall confer with the college personnel and affirmative action office for additional information.

Employees paid through college association accounts shall be college association employees and the college association shall be responsible for compliance with all applicable policies. The college association shall administer the funds and be responsible for compliance with all applicable policies, such as taxes, insurance, and government requirements.

B. Placing Individuals on the Payroll

The Personnel Action Form (PAF), approved by an authorized official, is the form that must be used to place individuals on the payroll. In addition, the following forms are necessary:

1. Withholding certificate (W-4) in accordance with instructions provided by the Internal Revenue Service.

2. U.S. Department of Justice Form I-9 (Immigration Certification). Include copies of documents verified. (The Immigration Reform and Control Act of 1986 requires that this form be completed for all prospective employees, whether or not the employee is a U.S. citizen).

C. Payroll Taxes

Federal and state quarterly payroll tax returns for federal and state income tax withheld, and annual payroll tax returns for social security tax withheld and the employer's portion of social security taxes must be filed by the due dates.

D. Time Records

College association employees performing salaried services shall prepare time sheets to be approved by an officer of the college association authorized by the college association board.

E. Affirmative Action

University affirmative action procedures and policies are applicable to all personnel employed with student activity fees. The purpose of these procedures and policies is to ensure the recruitment, hiring, training, and promotion of persons in all job titles without regard to race, color, religion, sex, national origin, or age.

F. Fidelity Bonding

It is recommended that persons (students, faculty, administrators, and staff) who may have access to student fee monies be bonded. The City's fidelity bond does not cover students or college association employees.

The college association Board of Directors should investigate the bonding of individuals having access to student fee monies. If there is adequate coverage available, and the cost of such coverage is cost effective, the association should obtain a fidelity bond covering such individuals.

X. FINANCIAL DISCLOSURE

A. Financial Statements

As stated in Section III. C. of this Handbook, Section 16.13 of the Board Bylaws applies to college purposes funds as well as other entities. This section requires disclosure of financial information by the college president to the student governments with respect to student activity fees, by the student governments to their constituents with respect to student government fees, and by the student activity fee allocating bodies to their membership, to the college, and to the student governments with respect to all of its activities. Section 16.13e states that "...full disclosure shall mean the presentation each semester of written financial statements which shall include, but need not be limited to, the source of all fee income by constituency, income from other sources creditable to student activity fee accounts, disbursements, transfers, past reserves, surplus accounts, contingency and stabilization funds. Certified independent audits performed by a public auditing firm shall be conducted at least once each year." There should therefore be a financial statement at the end of the Fall semester and an annual financial report at the end of the fiscal year.

In summary:

1. A financial statement shall be issued by the association at the end of the Fall semester.
2. A certified financial statement shall be issued annually by an independent certified public accounting firm.

Both statements shall show the details specified in the Bylaws.



B. College Purposes Fund

Section 16.9b of the Board of Trustees Bylaws states "Expenditures from the college purposes fund shall be subject to full disclosure under Section 16.13 of these bylaws."

C. Disclosure of Budgets and Expenditures

College associations shall be responsible for the wide dissemination of information pertaining to student activity fee expenditures and allocations. The annual budgets of the allocating bodies and the expenditures of the college association by budgetary categories shall be publicized through the student press, prominent postings in buildings and offices, and such other means as the colleges find necessary to provide this information to the campus community.

XI. INVESTMENTS

The University Accounting Office is authorized to accept funds from college associations for investment in the University's Investment Pool. The use of the University's Investment Pool will permit college associations to maximize their rates of return and to ensure that there is sufficient income to achieve their objectives. Decision to participate in the Investment Pool shall be made at the discretion of each college association. The college associations investing funds will be required to include a written statement which specifies that they maintain proper accounting records in accordance with Generally Accepted Accounting Principles and that those records must be independently audited.

College associations may also invest funds in other financial instruments such as U. S. Treasury Bills or Notes, bank savings accounts, or certificates of deposit within the limits of applicable Federal deposit insurance. All interest earnings should be credited to the allocating body in a timely fashion.

## XII. SURPLUSES

Surpluses remaining at the end of the fiscal year in college purposes funds, clubs and other organizations funded by the student activity fees are not to be carried forward to the next annual fiscal year by the individual organizations. These surpluses must be returned to the college association or allocating bodies. These surpluses become the allocating bodies' surpluses in the case of Board of Trustees earmarked fees, or the college associations' surpluses in the case of unearmarked fees. The college association by a two-third vote may, however, authorize the retention of surpluses by individual organizations, in their college association accounts, into the next fiscal year provided that the surpluses do not exceed ten (10) percent of the amount budgeted, or \$500, whichever is less.

The college association or allocating body can authorize a club or other organization to retain surpluses arising from events or other sources during a fiscal year.

Surpluses arising in the prior fiscal year shall be reviewed in the current year by the allocating bodies or college association. Any actions to allocate or reserve these surpluses shall require a separate resolution and vote of approval. A copy of the resolution, approving allocations of these surpluses to fund part of the current year's final budget or reserving a portion of the surplus for a specific project, shall be attached to the formal approved budget. Any actions to allocate or reserve surpluses cannot extend beyond the fiscal year in which the resolution was passed. In order to carry reserves forward to future fiscal periods, the Board of Trustees' approval would be required. As an alternative, the allocating body or college association can re-establish the reserves each subsequent fiscal year.

### XIII. UNIVERSITY STUDENT SENATE (U.S.S.)

#### A. Introduction

The University student government fee (U.S.S. fee) is collected by each college with the college's student activity fees. This fee is allocated or budgeted by the U.S.S. The U.S.S. fee collected by the colleges shall be transmitted to The City University Research Foundation (Foundation). The initial payment is due upon completion of each registration period for the Fall and Spring semesters. All other collections must be submitted to the Foundation in a timely manner, but no later than October 31 for the Fall semester and March 31 for the Spring semester. U.S.S. fees shall not be forwarded to the college associations, but shall be paid directly by the colleges to the Foundation. Attached as Exhibit M is a form that is to be used for transmitting U.S.S. fees collected to the Foundation. Although the U.S.S. fee was suspended from the Fall 1992 through Fall 1993 semesters, it was reinstated for the Spring 1994 semester at \$0.85 per semester for all students at The City University of New York (see Exhibit X for the conditions of reinstatement). Effective Summer 1997, the U.S.S. fee is imposed for summer and intersessions where a student activity fee is charged (see Exhibit CC).

The Foundation is the fiscal administrator for the receipt and expenditure of the U.S.S. fees. The Foundation's procedures are detailed in its Project Director's Guide on the Web (Guide). With some exceptions, the procedures outlined in the Guide must be followed by the U.S.S. The exceptions consist of sections of the Guide which are obviously not applicable to the U.S.S. and sections where the appropriate Foundation executive has given approval for the changed procedure. An example of a non-applicable section in the Guide is the pre-award administration function. This deals with identification of funding opportunities and proposal development for faculty. The procedures detailed in this section of the Handbook will consist of: (1) procedures detailed in the Guide requiring clarification, (2) procedures changed from the Guide with the appropriate Foundation approval, and (3) procedures not mentioned in the Guide.

The Foundation documentation, authorization, and bidding procedures must be met before the Foundation will process any U.S.S. expenditures for payment. The Vice Chancellor for Student Development and Enrollment Management is the Project Director for the U.S.S. Foundation account. The Vice Chancellor may designate an individual in the Office of Student Affairs to act in his/her place wherever he/she is mentioned in the Handbook. Therefore, the phrase "Project Director" or "Vice Chancellor for Student Development and Enrollment Management" should be understood to include "or his/her designee".

In determining whether all of the required documentations and approvals are in order before forwarding them to the Foundation, the Vice Chancellor for Student Development shall be assisted by a U.S.S. Fiscal Documents Officer. This individual is not the Vice Chancellor's designee mentioned in the preceding paragraph. The U.S.S. Fiscal Documents Officer shall be approved by both the Vice Chancellor for Student Development and the Vice Chancellor for Budget and Finance. The position shall be funded from the University Student Government Activity Fee. The U.S.S. Fiscal Documents Officer shall be responsible for reviewing all documents, minutes, contracts, accounts, procedures and any other material necessary to ascertain that the proper procedures and steps have been performed before any expenditures are made from the U.S.S. accounts. No expenditure of U.S.S. funds may be made without prior review by the U.S.S. Fiscal Documents Officer.

The February 24th, 1992 Board minutes (See Exhibit R) stated "...all University Student Senate allocations, expenditures and personnel appointments shall be subject to the prior approval of the Chancellor, or his/her designee."

The U.S.S. Fiscal Documents Officer shall work with the Vice Chancellor for Student Development in devising a protocol to implement these requirements.

U.S.S. funds can be expended for or on behalf of CUNY faculty, administrators and staff who are participants, speakers, or University designated advisors at the activities involved.

B. Organizational Matters

1. Introduction

Article XV ("Students") of the Board Bylaws, Section 15.7 ("The University Student Senate")

states:

"There shall be a university student senate responsible, subject to the board, for the formulation of university-wide student policy related to the academic status, role, rights and freedom of the student. The authority and duties of the university student senate shall not extend to areas of interest which fall exclusively within the domain of the student governments of the constituent units of the university. Consistent with the authority of the board of trustees in accordance with the education law and the bylaws of the board of trustees, the university student senate shall make its own bylaws providing for the election of its own officers, the establishment of its own rules and procedures for its internal administration and for such other matters as is necessary for its existence. The university student senate shall have the full rights and responsibilities accorded to student organizations as provided in these bylaws. The delegates and alternate delegates to the university student senate shall be elected by their respective constituencies, or by their student governments from the elected members of the respective student governments."

2. Eligibility, Elections and Terms of Office for Senators and Officers of the U.S.S.

The eligibility guidelines for U.S.S. officers were amended through the June 25, 2001 Board Resolution (see Exhibit Y). These guidelines specify the criteria to be satisfied by all students to be eligible to serve as officers of the U.S.S. Exhibit P describes the procedure adopted at the October 26, 1998 Board of Trustees meeting regarding the scheduling of student government elections and the election of delegates and officers of the U.S.S. Exhibit V (Board of Trustees June 22, 1992 Resolution) further describes the U.S.S. election process. The terms of office for U.S.S. officers and the transition of officers between elections is clarified in Exhibit W (Board of Trustee June 28, 1993 Resolution). Exhibit Z (Board of Trustees June 27, 1994 Resolution) addresses the removal of U.S.S. delegates.

3. Minutes of Meetings

Written minutes must be promptly prepared and maintained for all meetings. Minutes of meetings which include approval of budget allocations must indicate the total budgeted

amount approved and a line by line breakdown of these allocations. The budget should be attached to the minutes. The minutes should be signed by the person responsible for recording them and the U.S.S. Chairperson and forwarded to the Vice Chancellor within one week of the meeting. All meetings held without a quorum do not require written minutes inasmuch as any actions taken at a meeting without a quorum are not valid. All motions must be written and the resulting vote count must be shown.

4. Records Retention

Minutes must be retained seven years. All other revenue and expense documentation must also be retained for seven years.

C. General Procedures to be Followed in Developing and Modifying the Approved U.S.S. Budget

The March 26, 1990 Board resolution on University Student Senate Procedures (See Exhibit Q) describes the procedures for developing the U.S.S. budget. Furthermore, there are specific requirements for modifying the adopted budget by the U.S.S. Steering Committee. Other additional requirements to those stated in the resolution are as follows:

1. The approved budget may include the allocation and specific use of surplus balances, if any. See Section XIII.K.
2. Budgeted expenditures cannot exceed reasonable estimated revenues.
3. If a "miscellaneous" category is added to the categories named in item 10 of Exhibit Q, it shall be used only for items that do not occur on regular basis, and shall not exceed \$500 or 5% of budgeted revenues, whichever is less.

4. The category "fringe benefits" applies to salaries, but not to stipends. The U.S.S. shall establish this rate after conferring with the Foundation.

5. Exhibit Q, item 6 states "The appointment of personnel shall be subject to the approval of the full U.S.S." Before the U.S.S. votes on personnel, the name of the individual being considered for a specific position and his/her qualifications must be presented.

6. The hearings shall be opened to all CUNY students.

In addition, the November 22, 1993 Board Resolution (see Exhibit X) earmarked seven percent of the semester fee for the CUNY Athletic Conference and ten percent for academic scholarships. The September 30, 1996 Board Resolution (see Exhibit CC) also earmarked fifteen percent of the fee for summer sessions and intersessions for the CUNY Athletic Conference. Accordingly, these earmarkings do not require U.S.S. budgetary approval.

#### D. Revenues and Deposits

Controls over fees, and the revenues generated by such fees, must be established. The U.S.S. and the Vice Chancellor for Student Development shall assure themselves that all fees collected and any interest accrued on its behalf are turned over to the Foundation in a timely manner. At the conclusion of registration, the U.S.S. shall receive headcount data from all the colleges. This headcount data must separately identify all students for whom fees have not been collected (e.g., senior citizens, high school students, etc.). The headcount data, adjusted for these identified students, multiplied by the U.S.S. fee per student should closely approximate the fees credited to the U.S.S. The form attached as Exhibit M must be utilized in transmitting U.S.S. fees to the Foundation. As the U.S.S. fees are sent by the colleges to the Foundation, a monthly report of fees collected shall be provided by the Foundation, so that a reconciliation procedure can be performed. Colleges may not charge a fee for the collection of U.S.S. fees.



If the U.S.S. or any of its members sponsors any events where there is an admission charge or tickets are utilized, the regulations outlined in Section IV.D. of this Handbook must be followed.

E. Purchasing

1. Introduction

The procedures outlined in this section cover purchases requiring the preparation of purchase orders and/or contracts. They do not include stipends, salaries, travel, fees for personal services, entertainment, or meals which are covered in Section F. below. Regardless of the nature of the purchase or expense item, the Guide should be reviewed annually for any changes.

2. Bidding Requirements

With the exception of purchases of \$5,000 and over, the following requirements for purchases of equipment, supplies and services are outlined in the Project Director's Guide on the Web:

**Purchases under \$5,000** – Obtain telephone quotes from qualified vendors or provide written justification to substantiate use of a sole source vendor.

**Purchases \$5,000 and over** – Three written bids must be obtained and submitted with the purchase requisition. A written justification must be provided to substantiate use of a sole source vendor. These requirements supersede the Guide, which requires written bids only for purchases over \$15,000.

Written documentation must be maintained including details of telephone quotes.

Sections E.3. through E.6. below discuss details about bidding requirements that are not in the Guide, but are useful for understanding bidding procedures. If requested, the Central Office Purchasing Department may solicit bids. Certain types of purchases, discussed in Section E.3., are exempt from bids, as are "Sole Source" purchases, discussed in Section E.4. Oral bids, acceptable for "emergency" purchases, are discussed in Section E.5. Documentation needed to support an award made to other than the low bidder is discussed in Section E.6. A "hold bid" policy, whereby new bids are not solicited if the vendor agrees to supply the same item at the prior winning bid price, is not acceptable. Re-bidding is necessary. All facts concerning the previous bidding should be considered. In addition to vendors previously solicited, other vendors should be contacted.

3. Types of Expenditures Exempt from Bids

Bids are not required for the following types of expenditures:

Postage

Subscriptions

Honoraria

Travel by individuals

Meals provided to individuals (not catering)

Memberships

Advertising

Purchases of food, decorations, supplies, or vehicle rentals/leases are not exempt from bids.

Only the types of purchases listed above are exempt.

4. "Sole Source"

When purchasing goods or services, competitive bids must be obtained, whenever possible. Of course, there are purchases which do not generally lend themselves to competition. The following information is required to justify such "sole source" purchases:

1. An explanation as to why only one source is available. Whenever an "acceptable equivalent" exists, the case for "sole source" is not justified;
2. Why the product or service is essential;
3. A determination of the reasonableness of the total amount to be paid for the goods or services;
4. A statement from the vendor that the U.S.S. is receiving the lowest price for the quantity;
5. The basis of estimating the quantitative aspects of the bid proposal (e.g, labor hours, number of trips, reproduction costs);
6. The basis for computing hourly pay rates;
7. The basis for computing the overhead rate, including a comparison with the vendor's actual experienced rates, and the basis for allocating such costs to the contract;  
and
8. The reasonableness of the fixed fee in those instances where a fixed fee is to be paid in addition to reimbursable costs.

5. "Emergency" Purchases

Bids via telephone may be made for documented emergencies. An "emergency" is defined as an instance or situation where a threat to health, safety, life or limb exists, or where a necessary service is threatened with material damage or suspension, or where buildings or property are so threatened. Emergency circumstances must be communicated to the Vice Chancellor for Student Development and Enrollment Management on the same day that the telephone bids were made.

6. Award to Other Than Low Bidder

If an award is made to other than the low bidder, the following documentation must be retained:

- a. Bid analysis worksheet;
- b. Bids and Invitations to Bid of all vendors submitting bids including the low bidder;
- c. If the low bidder has offered an "acceptable equivalent", the user department is notified and given an opportunity to review the item. If the "acceptable equivalent" is not satisfactory, it is the user's responsibility to document why the item should be rejected.

7. Purchase Requisitions

A prenumbered, authorized purchase requisition (See Exhibit S) must be prepared when any expenditure or liability is to be incurred regardless of its nature or amount. The requisition must contain adequate justification or explanation for the expenditure or disbursement. It must be supported by adequate documentation (e.g., bids and travel conference information, etc.). If an advance is being requested, all expenses which the advance will cover, must be itemized. The advance will have to be accounted for through an expense report which must be submitted subsequently.

These procedures supersede the Guide, which require purchase requisitions only for purchase of equipment, supplies, and services of \$5,000 and over.

The purchase requisition shall be approved and signed by the Chairperson of the U.S.S., the Vice Chair for Fiscal Affairs or in his/her absence any other two U.S.S. Vice Chairs, and the Project Director (Vice Chancellor for Student Development and Enrollment Management).

Before submitting any documents to the Foundation or directly to a vendor (purchases less than \$5,000), to initiate a purchase, the Project Director shall determine that funds are available. The amount of each expense item shall be added to the cumulative amount indicated in each general ledger expense account. If the total exceeds the budgeted amount, the requisition shall be returned to the U.S.S.

If the analysis of the budget and expenditures indicates budget lines against which no expenditures appear, the coding of expenditures should be reviewed for possible errors.

The Project Director shall determine that funds are available before signing the requisition. In order to provide funds, a budget modification transferring funds from another line budget item may be necessary (See Exhibit D).

#### 8. Purchase Orders

For purchases of \$5,000 and over, the Foundation prepares a purchase order based upon the purchase requisition sent by the U.S.S. Pursuant to the Guide, for purchases of equipment, supplies, and services under \$5,000, the U.S.S. initiates its own purchases by preparing a "Small Order Form" if required by the vendor. Before submitting the form to vendors, however, the form must be approved and signed by the U.S.S. Chairperson, the Vice Chair for Fiscal Affairs or in his/her absence any other two U.S.S. Vice Chairs, and the Project Director.

9. Receiving Record

Inasmuch as the U.S.S. prepares the "Small Order Form" for purchases of under \$5,000, the receiving copy part of the form is held by the U.S.S. For purchases of \$5,000 and over, the Foundation prepares a purchase order. The receiving copy part of the purchase order is sent by the Foundation to the U.S.S. When the merchandise or service is received, an employee of the U.S.S. or an officer other than the Chairperson, shall sign the receiving copy. After being signed, the receiving copy shall be forwarded to the Project Director for approval as part of the payment package.

10. Sales Tax Exemption Certificate

All purchases made by the U.S.S., in the states of New York or New Jersey, are exempt from sales tax. A Foundation sales tax exemption certificate shall be sent to the vendor with the purchase order.

F. Vouchering and Documentation

Prior to becoming eligible to act as a signatory on any U.S.S. account, each prospective signatory shall attend training on the requirements outlined in this Handbook. The Vice Chancellor for Student Development shall coordinate such training sessions with prospective signatories, the U.S.S. Fiscal Documents Officer and such other parties as may be necessary. Each signatory on any U.S.S. account shall attest that they have made themselves familiar with and will abide by the relevant requirements and regulations for the expenditure of University student government fees. Students who do not comply with these University regulations are subject to the Student Disciplinary Procedures contained in Article XV of the Bylaws of the Board of Trustees. Students who fail to properly account for U.S.S. funds may be determined to be delinquent or in default on a University financial account and may be barred from registration and from receiving a transcript or degree until a proper

accounting or restitution is made (see Section VI.O. for the Board of Trustees policy statement on delinquent student financial accounts).

1. Controls over Vouchers Sent to the Research Foundation for Payment

The Purchasing Services Section of the Guide on the Web describes, in detail, the payment package that shall be submitted to the Foundation. Only Foundation forms shall be used. As described in Section XIII.E.7. above, a prenumbered purchase requisition must always be part of the payment package.

After required approvals (See Sections XIII.E.7., and XIII.F.3 and XIII.F.4), the Project Director shall forward the payment package directly to the Foundation. To maintain adequate internal controls, the payment package must never be returned to the U.S.S. for its transmittal to the Foundation.

The Foundation encumbers and disburses funds based on the vouchers contained in the payment package and submits a computer report to both the U.S.S. and the Project Director of such encumbrances and disbursements once a month. Every item processed during the month is separately identified on the monthly report.

Before submitting the vouchers to the Foundation, a log shall be prepared, indicating:

- a. Prenumbered purchase requisition,
- b. Name of payee,
- c. Date submitted, and
- d. Dollar amount

When the Foundation submits its monthly computer report, the individual items on the report shall be compared to the log. Missing items shall be discussed and reconciled with the Foundation.

2. Payment Request Forms

Exhibit T contains a sample of the Foundation's Payment Request Form. This form is used for vendors, consultant services, personal services, and stipends. The U.S.S. shall use the appropriate Foundation form as part of the payment package sent to the Foundation. In addition to the requirements of the Guide, an authorized prenumbered purchase requisition must always accompany every expenditure, including payment requests.

3. Signatures Required on Payment Requests

- a. The March 26, 1990 Board resolution on University Student Senate Procedures (See Exhibit Q) states that "Within the budget adopted by the U.S.S., the Chair of the U.S.S. shall be able to make expenditures". It also states that "Within the budget adopted by the U.S.S., expenditures over \$3,000 shall require the specific approval of the Steering Committee. This requirement for Steering Committee approval shall apply to each item or service purchased, and to each individual traveling."
- b. Requisitions for the disbursement of funds for the U.S.S. shall have the signature of the Chairperson of the U.S.S., the Vice Chair for Fiscal Affairs or in his/her absence any other two U.S.S. Vice Chairs, and the Project Director.

4. Procedures for the Processing of Payment Packages

As indicated in Section XIII.E.7, above and/or the Guide:

- a. A prenumbered, authorized purchase requisition must be prepared for all expenditures or liabilities,
- b. The Project Director shall determine that funds are available before a commitment to purchase is made,



- c. The Project Director must ascertain that the payment package is complete,
- d. The Project Director must ascertain that all required approvals are contained in the purchase requisition and the request for payment.

It should be noted that the U.S.S. Fiscal Documents Officer must approve the payment package before it is submitted to the Research Foundation. The U.S.S. Fiscal Documents Officer shall be responsible for reviewing all documents, minutes, contracts, accounts, procedures and any other material necessary to ascertain that the proper procedures and steps have been performed before any expenditures are made from the U.S.S. accounts. No expenditure of U.S.S. funds may be made without prior review by the U.S.S. Fiscal Documents Officer.

5. Advance Payment - Other Than Travel

Advance payments will be needed only in the rare instances when a vendor providing merchandise or service requires immediate payment.

As discussed in Section XIII F.2. above, both an authorized prenumbered purchase requisition (Exhibit S) and the Foundation's Payment Request Form (Exhibit T) must be used. Exhibit T is used as the request for advance payment. Foundation expense code 8230 (Vendor Advances) will be indicated in the "account charged" section of the Payment Request Form. In the section "Additional Comments/Information," the date the advance is to be settled and the ultimate expense code to be charged should be indicated. Before the advance payment check is issued, the Project Director shall determine that funds are available in the budget.

Within one week after the advance has been used for the indicated expenditure, the documentation supporting the expenditure will be submitted to the Project Director.

Examples of documentation are invoices and, in those cases involving performers, speakers, etc., certification by a person authorized by the U.S.S. that the event took place. After the Project Director has reviewed the advance and the related supporting documentation, a memorandum will be sent to the Research Foundation indicating that the advance should be liquidated and the appropriate expenditure code charged. The documentation and a copy of the original Payment Request Form will be attached to the memorandum. If the entire advance has not been utilized, the unused portion shall be remitted to the Research Foundation. If the expenditure exceeds the advance, verification of the availability of the additional funds shall be made by Project Director before reimbursement. No further advance will be given if there is an outstanding advance.

Students who fail to account properly for advances shall be treated as being delinquent or in default and shall be barred from registration and from receiving a transcript or degree until a proper accounting or restitution is made (See Section VI.O. for the Board of Trustees policy on delinquent accounts.)

6. Stipends, Salaries and Services by Independent Contractors

a. Stipends

Effective for the Spring 1994 semester, the Board of Trustees reinstated stipends to officers of the University Student Senate (see Exhibit X). A stipend is a fixed sum of money paid periodically for services performed by an elected officer. Stipends shall be issued only in accordance with a U.S.S. approved budget and the Board of Trustees Bylaws and policies. Stipends shall be budgeted as a separate line item after they have been approved. Payment is not measured by hours devoted to the performances of the position. Stipends cannot be voted retroactively. A stipend is taxable income to the recipient. The recipient of a stipend should be considered as a non-wage payee rather than an employee. A 1099 form must be sent to the U.S.

Government at year end if the stipend was \$600 or over. The recipient of the stipend should be informed that the stipend is taxable income and is being reported if it exceeds \$600 for the year. See Exhibit O for the Board of Trustees amended policy describing stipend payment requirements and Exhibit X which reinstates stipends for U.S.S. officers effective Spring 1994 semester.

The U.S.S. shall consult with the Foundation and follow the Guide with respect to the method to be used for requesting payment of stipends through the Foundation. A person receiving a stipend must be a student at the time he/she is receiving the stipend. The maximum amounts for U.S.S. stipends as stated in Exhibit O shall include the summer session. In accordance with Board policy, the Chancellor periodically reviews the schedule of stipend payments to adjust them on the basis of changes in the Consumer Price Index (CPI) covering the New York metropolitan area. No student leader shall for the same time period receive more than one stipend, or be an employee of or receive any other payment or compensation from a student activity fee allocating body.

b. Salaries

See Section XIII.I. - Personnel.

c. Services by Independent Contractors

The Guide, and Foundation Policy Number 518-B deal with this subject. A summary of some of the major issues follows:

1) Definition

An independent contractor is an individual (or firm) providing services free from direction and control of performance including the means and methods used. A consultant is one type of independent contractor, providing professional or technical expertise to solve clearly defined problems.

2) Possible Liability for Erroneous Classification of Independent Contractor as Employee

The decision to classify an individual as an independent contractor rather than an employee can lead to serious problems if it cannot be fully supported and justified. The use and classification of individuals as independent contractors have been under increasing scrutiny by the Internal Revenue Service. The potential liabilities for classifying an employee as an independent contractor could include the income taxes which should have been withheld, both the employer and employee portion of social security taxes, unemployment insurance and penalties and interest on the unpaid taxes, besides potential liabilities for workmen's compensation, compliance with the Occupational Safety and Health Act (OSHA) and other laws relating to employer - employee relationships.

3) Suggested Procedures to Reduce the Risk and Potential Costs of Misclassifying Workers

In addition to the few suggestions listed here, Foundation policy number 518-B contains many other useful suggestions:

- ∞ Determine a worker's status before services are performed. Something as simple as a worker signing a W-4 form can be construed as implying an employer-employee relationship, even if the worker is subsequently paid as a contractor.
- ∞ Be consistent with payment practices. Do not pay a worker as a contractor if other workers performing the same service are paid as employees. Do not pay a person as an employee sometimes, and as a contractor at other times for the same type of work.
- ∞ Require contractors to sign a contract describing their services and the conditions under which they are to be performed before any work begins.

The contract should state that they are contractors, that they must pay their own self-employment and income taxes, and that, as non-employees, they are not eligible for worker's compensation or other employee benefits. This contract should be attached to all vouchers for payments to contractors, consultants, and other non-employees providing services.

4) Procedures to Pay Independent Contractors

The Guide indicates the forms to be used in making agreements with independent contractors to serve as the basis for payment. See also Section XIII.F.8. for further requirements regarding fees for speakers, performers, etc.

5) 1099 Form

In addition, Federal regulations require that inasmuch as an independent contractor is a non-wage payee rather than an employee, a 1099 form must be sent to the federal Government at year end, if the contractor is paid \$600 or over.

7. Travel/Travel Advances

The Accounts Payable Section of the Guide details complete instructions regarding the processing of travel advances and travel expenses. These instructions include the submission of a Travel Authorization and Request for Advance Form (RF 040) and the completion of a Travel Expense Voucher and Request for Payment Form (RF 041). Travel reimbursements for overnight travel cannot exceed State guidelines for senior colleges. See Section VI.L. of this Handbook for details of the current State guidelines, Section XIII.F.9. below describes meal expenses allowed for non-overnight travel. No further advances will be given if there is an outstanding advance. Students who fail to account properly for advances or who cause unapproved expenses to be charged against the U.S.S. or the University shall be treated as being delinquent or in default and shall be barred from registration and from receiving a

transcript or degree until a proper accounting or restitution is made. (See Section VI.O. for Board of Trustees policy on delinquent accounts.)

See the comments in Section XIII. A. above regarding expenditures of U.S.S. funds for or on behalf of faculty, administration or staff. See Section XIII.E.7. concerning prenumbered purchase requisitions, authorized signatures and the requirement of determining that funds are available in the budget line. When a trip represents an event attended by several members of an organization, the name of the organization should be indicated with the legible names of the members and guests attending. Guests should be identified separately. Hotel bills should indicate charges for meals and lodging separately. Miscellaneous charges such as "room service" should be paid by the individual utilizing the service unless there is supporting documentation that the service constituted U.S.S. business.

8. Fees for Personal Services (Speakers, Performers, etc.)

The Accounts Payable Section of the Guide sets forth the Foundation procedures in this area. In addition, the University Student Senate shall issue written regulations for the contracting of, and payment of fees to speakers and performers. The traditions of The City University of New York as a sanctuary of academic freedom and the first amendment rights of students to associate and hear performers and speakers of their choice, shall be upheld. At a minimum, the regulations shall include the following:

- a. The method used to identify which individuals are authorized to request that the Foundation, on behalf of University Student Senate, enter into a contract with a speaker or performer.
- b. The maximum permissible fee for any performer or speaker. The fee limitation shall apply whether or not the cost is offset in whole or in part by admission fees. Any fee in excess of the maximum permissible amount shall require approval by a majority vote of the University Student Senate.

- c. A written contract between the University Student Senate and the performer or speaker shall be required when a fee is to be paid. This contract must be approved by the University's Vice Chancellor for Student Development and Enrollment Management prior to execution.
  
- d. The written contract shall minimally include the following provisions:
  - (1) Date, time and place of engagement or performance,
  - (2) Length of engagement or performance,
  - (3) Fee, and
  - (4) Travel expenses.
  
- e. All security for the event, if held on university premises, shall be under the control and supervision of the university. There shall be no frisking or other searches permitted, except by law enforcement officials. Any special security arrangements must be approved by the Chancellor or his/her designee prior to the event. A clause setting forth this provision shall be included in all performance and speaker contracts.
  
- f. In order for payment to be made under a contract required by this section, there must be proper documentation that the event took place. Such documentation shall include:
  - (1) A statement that the event took place, signed by a person authorized by the University Student Senate, who attended the event; or
  - (2) Other documentation, approved by the University Student Senate, that demonstrates that the event took place.

9. Meal Expenses for Non-Overnight Travel

The Procurement and Disbursement Guidelines issued by the Office of the State Comptroller describes the State regulations covering meal expenses for non-overnight travel applicable to senior colleges, which apply to the U.S.S. Breakfast and dinner, but not lunch, are reimbursable. The specific reimbursable amounts, based on destination, may be found at [www.policyworks.gov/perdiem](http://www.policyworks.gov/perdiem). Information pertaining to meals and lodging expenses is also available in the Accounts Payable Section of the Guide. All meals must be documented with receipts in order to be reimbursed. The reimbursable amounts should be reviewed annually in order to determine whether State regulations require any changes.

10. Conferences and Other Events

When an event is attended by several members of an organization, the name of the organization should be indicated, with the legible names of the members and guests attending. Guests should be identified separately.

In order to facilitate wide participation by CUNY students, U.S.S.-sponsored conferences are to be held within the limits of New York City. Exceptions require the approval in advance of the Vice Chancellor for Student Development, and will be granted only for extraordinary reasons.

11. Loans to Students

Although loans to students are not recommended, controls must be maintained if such loans are granted. Loans shall be restricted to meet the educational needs of the students and not for any personal use. All such loans must be approved by the Vice Chancellor for Student Development. Loans to non-students are prohibited. Adequate follow-up steps shall exist



for collection of such loans. No further loans will be given to students if there is an outstanding loan. The U.S.S. shall issue written regulations to ensure such controls. At a minimum, the regulations shall detail the following information.

1. The maximum amount allowable.
2. The individual responsible for authorizing a loan.
3. The purposes for which a loan can be granted.
4. Repayment terms.
5. The person responsible for ascertaining that repayment terms are met.
6. When and how the debtor should be contacted if the loan is in default.

Loans made from U.S.S. fee funds shall be treated as loans from a financial account of the university with respect to the Board of Trustees policy on the withholding of student records when a student is delinquent or in default on a financial account. (See Section VI.O. for the Board of Trustees policy on delinquent accounts.)

Students who receive loans from U.S.S. accounts shall be required to sign a form similar to the "College Association Loan Fund Agreement Including Power of Attorney" (See Exhibit L). This agreement must be notarized and signed by the borrowers acknowledging that in the event of a loan delinquency or default, they will not be permitted to register, receive a transcript or a degree; and further the students will assign to the college their rights to any financial aid received by the college on their behalf. The notary must indicate his/her ID number, the county in which he/she is qualified and the date his/her commission expires. The name must be printed under his/her signature.

G. Accounting System

1. Introduction

Inasmuch as the U.S.S. utilizes the fiscal services of the Foundation for the handling of its receipts and disbursing function, the accounting records of the Foundation will be sufficient. However, the Project Director must assure that these records can be used by the certified public accounting firms to conduct the yearly audit of the financial statements.

In the event that the U.S.S. discontinues the services of the Foundation, Sections XIII.G.2. through XIII.G.5. of the Handbook, which outlines the minimum requirements for the establishment of a double entry (debit and credit) accounting system, should be followed.

2. Books of Account

The accounting system which the U.S.S. must maintain shall consist of the following records:

a. Books of Original Entry (Original Records of Transactions)

1. Cash Receipts and Cash Disbursements Journals

These two books record all cash transactions relating to the operation of the U.S.S. The cash receipts journal should reflect all cash received which should be deposited in the bank. The cash disbursements journal should reflect all checks issued against the bank account. These records should be reconciled on a monthly basis to the U.S.S. bank account.

2. General Journal

The general journal is used mainly to record transactions not accompanied by the receipt or disbursement of cash. As an example, accrued expenses are recorded through the general journal at the end of each year, when a financial statement is being prepared. They will represent all expenditure items applicable to the current accounting year in the following year. At the beginning of the following year, the accrued expenses of the prior year are reversed by the preparation of a general journal entry(s). Another example in the closing of the books at the end of each year. Every entry in the general journal should be approved by a vote of the full U.S.S

b. General Ledger

All transactions recorded on the books of original entry are posted to the general ledger. The ledger contains accounts for all assets, liabilities, revenues, and expenditures used to prepare financial statements. Examples of these accounts are reflected in the following Section XIII.G.3.

c. Subsidiary Ledgers

Several accounts in the general ledger, such as accounts receivable and accounts payable, are further detailed in subsidiary ledgers. These ledgers comprise the balances in the general ledger. The subsidiary accounts may be maintained in worksheets or book form. The worksheets for prepaid expenses and accrued expenses indicate how the amounts prepaid or accrued were computed. All worksheets shall be retained as permanent records in support of the formal books of account.

d. Recording Requirement

A duplicate set of these books shall be maintained and provided to the Vice Chancellor for Student Development and Enrollment Management.

3. Chart of Accounts

The following accounts are provided as a guide. Additional accounts may be required.

Assets - Debits

Cash in Bank  
Petty Cash  
Advances  
Accounts Receivable  
Prepaid Expenses  
Investments  
Fixed Assets (Equipment, Construction, etc.)

Liabilities and Asset Valuations - Credits

Accounts Payable  
Accrued Expenses  
Allowance for Doubtful Accounts  
Allowance for Depreciation  
Payroll Taxes Payable

Fund Balance - Credits

Appropriated Surplus  
Unappropriated Surplus

Revenues - Credits

Student Senate Fees  
Interest Income

Expenditures - Debits

Insurance  
Professional Fees  
Salaries  
Stipends  
Equipment Rental  
Meetings and Seminars  
Materials and Supplies  
Travel  
Telephone  
Entertainment  
Publishing Costs  
Advertising and Publicity

Expenditures - Debits (Cont'd)

Provision for Doubtful Accounts  
Provision for Depreciation  
Utilities  
Rent

Accounts shall be provided for all budgeted revenue and expenditures.

4. Trial Balances

Monthly trial balances, listing the account names and balances, shall be prepared. The totals of the debit balances shall equal the totals of the credit balances.

5. Bank Reconciliations

A bank reconciliation of every bank account must be performed every month by someone not recording or having access to cash.

6. Research Foundation Monthly Reports

The Grants and Contracts section of the Guide describes the monthly web reports prepared by the Foundation, and how the U.S.S. shall use these monthly reports. These reports should be examined closely to determine whether receipts and disbursements have been properly accounted for by the Foundation.

H. Equipment

1. Introduction

Inventorial equipment purchased by the U.S.S. is recorded on the University's fixed asset inventory system (INSITE). The tagging of equipment, particularly computer hardware and items deemed "sensitive", and entering the data into INSITE on a timely basis are critical control procedures for safeguarding U.S.S. equipment and fostering accountability over fixed assets purchased by the U.S.S.

2. Definition

Inventorial equipment for the U.S.S. is generally defined as any asset with a useful life of at least two years and a cost or value at time of receipt of \$5,000 or more. Other items to be inventoried include computer hardware, artwork and moveable equipment with a unit cost greater than or equal to \$1,000. In addition, any equipment deemed sensitive in nature or susceptible to theft such as a fax machine or camcorder must be accounted for on the INSITE system. This definition of inventorial equipment conforms with the University's capital asset policy.

3. Identification

Equipment purchased with U.S.S. fees shall be given an inventory identification number, which shall be placed on the equipment as permanent identification.

4. Perpetual Inventory Records

As indicated above, the U.S.S. shall utilize the University's Fixed Assets inventory system. The Property Manager for the Central Office maintains that portion of the system which includes the U.S.S. The Foundation processes the U.S.S. purchasing documents. Those purchasing documents, containing equipment purchases, are sent to the Central Office Property Manager to be included in the system. The system generates the perpetual inventory records (book inventories). These records indicate date received, manufacturer, model, description, location (where the equipment is utilized or assigned), identification number, and cost. The Purchasing Services section of the Guide states that the value/cost of equipment shall include:

- a. Invoice cost, less any discounts,
- b. Duty, excise, and sales taxes (if any). Purchases in New York State and New Jersey are exempt from sales taxes,
- c. In-transit, delivery, and other costs, including insurance,
- d. Installation charges, and
- e. Component and accessory costs (if part of the equipment).

5. Equipment Loaned to Individuals

Records shall be maintained of individuals responsible for and in possession of U.S.S. equipment. Details about the nature of the records and the procedures to be followed can be obtained from the Central Office Property Manager.

Students who fail to return U.S.S. equipment shall be treated as being delinquent or in default and shall be barred from registration and from receiving a transcript or degree until a proper accounting or restitution is made. (See Section VI. O. for Board of Trustees policy on delinquent accounts.)

6. Physical Inventories

The Foundation's Guide has no instructions about physical inventories. A physical inventory of all U.S.S. equipment shall be taken at least once a year and be completed within one week before the end of the term of the U.S.S. Chairperson. Both the incoming and outgoing U.S.S. Chairpersons shall review the inventory to make sure that all equipment in the possession of the U.S.S. is included. After this review, both the Chairpersons shall sign the inventory list and attest that all equipment possessed by the U.S.S. is included in the inventory. This inventory shall then be compared to the University's Fixed Asset inventory records and the inventory taken immediately prior to the term of the outgoing Chairperson. The outgoing U.S.S. Chairperson shall be responsible to insure that there is a report on file explaining the facts relating to any equipment that is on the perpetual inventory and missing at the time of the annual physical inventory. Both the physical inventory and this report must be sent to the Project Director before the end of the term of the U.S.S. Chairperson.

The Vice Chancellor for Student Development and Enrollment Management shall notify the Foundation of any changes to the perpetual inventory records, as a result of the physical inventory. Any differences between the corrected perpetual inventory and the general ledger equipment account shall require a journal entry adjusting the equipment account, with an offsetting entry debiting or crediting the Unappropriated Surplus account.



7. Missing Equipment

The Chairperson of the U.S.S. has the responsibility of notifying the Project Director and the Central Office Security Department, in writing, when equipment is missing. Such notification should include identification data, cost values, etc. The Central Office Security Department will file a police report and notify the Property Manager in order that the book inventory can be reduced.

I. Personnel

1. Salaries

A salary is compensation paid regularly for services performed as an employee. The services can be full or part time. A salary is established as a result of a personnel employment procedure. The U.S.S. shall consult the Foundation and follow the Guide regarding employment procedures and affirmative action policies.

The U.S.S. shall designate a timekeeper for all U.S.S. employees performing salaried services. The employees shall prepare and sign their time sheets. The timekeeper will confirm the hours recorded on the timesheets by signing them. The U.S.S. Chairperson shall confirm the hours recorded on the timekeeper's timesheets. The timesheets will then be approved by the Chairperson of the U.S.S. and the Project Director.

Employees of the U.S.S. are not employees of the Foundation, which is only the administrator of U.S.S. funds. However, U.S.S. employees receive the same benefits as Foundation employees.

2. Board of Trustees Regulations

The March 26, 1990 Board resolution on University Student Senate Procedures (See Exhibit Q) states that "The appointment of personnel shall be subject to the approval of the full U.S.S. Such personnel may serve based upon appointment of the Chair pending the next

meeting of the full U.S.S. at which a quorum is present. Personnel shall not be appointed for a period extending beyond the following November 1, in order to permit the Chair taking office on the day of the October Board of Trustees meeting to recommend his/her own staff appointments."

3. Project Director's Guide

The Guide includes procedures and forms for hiring, classification of employees, time records, time and leave benefits, other fringe benefits, affirmative action, termination, etc. The U.S.S. shall follow the Guide on these matters despite the fact that U.S.S. employees are not employees of the Foundation.

J. Financial Disclosure

1. An annual financial statement shall be issued by the U.S.S. before the end of June.
2. The annual financial statement shall be audited by an independent certified accounting firm.
3. Copies of the financial statement and the Foundation records (books of account) shall be available for inspection to members of the U.S.S., student body presidents, and the Chancellor or his/her designee.

The financial statement shall include, but not be limited to the source of all income creditable to the U.S.S., disbursements, transfers, past reserves, surplus accounts, contingency and stabilization funds.

4. In accordance with the Board's March 26, 1990 resolution on University Student Senate Procedures (See Exhibit Q), the Vice Chair for Fiscal Affairs of the U.S.S., or his/her

designee, shall make an itemized written report on expenditures and encumbrances to all the members of the U.S.S. on a monthly basis. U.S.S. may impose a more stringent budget requirement than outlined above..

K. Surpluses

Surpluses shall be reviewed each year by the University Student Senate. Any actions to allocate or reserve unappropriated surpluses shall require a separate resolution and vote of approval by the full U.S.S. A copy of the resolution, approving allocations of unappropriated surpluses, to fund part of the current year's final budget, shall be attached to the final approved budget.

XIV. NEW YORK PUBLIC INTEREST RESEARCH GROUP, INC. (NYPIRG)

A. Purposes of NYPIRG Fee Expenditures

The New York Public Interest Research Group, Inc. (NYPIRG) may use a college's student activity fees for activities, projects and expenses which involve and/or are for the benefit of that college's students. This requirement is satisfied by the funding of activities and projects which occur on, and all expenses incurred at the college's campus, and by the funding of the following: (1) activities that foster a "marketplace of ideas" on the college's campus; (2) activities that provide the college's students with hand-on educational experiences; and (3) extra-curricular activities for the college's students, both on and off the college's campus, that fulfill University objectives. Examples of impermissible expenditures from a college's student activity fees are payments for non-student lobbyists, state-wide (central office) administrative costs, and financing other college chapters.

B. Financial Disclosure (Reporting)

NYPIRG shall provide an annual report to the Chancellor for the appropriate Board of Trustees committee. This report shall detail the activities, benefits and finances as they pertain to the entire University, as well as each of the colleges where students are paying a NYPIRG fee. The annual financial report (statement) for each college shall be substantially in the form of Exhibit AA of the Handbook. The report is to be submitted within 90 days of the end of NYPIRG's fiscal year (currently August 31). An extension of the deadline date may be granted by the Vice Chancellor for Development, based upon good cause shown by NYPIRG. The annual report shall be available for inspection.

C. College Review of NYPIRG Expenditures

NYPIRG shall provide the president of each college where NYPIRG is funded through

the student activity fee with a copy of the portion of the CUNY annual report for that college, for his/her review, within 90 days of the end of NYPIRG's fiscal year (currently August 31), and shall simultaneously provide a copy to the reference librarian of that college which shall be maintained on file at the library. The college president shall then review the annual report, and if the report shows that NYPIRG's expenditures attributed to his/her college were used for the benefit of the college's students, he/she shall initial the annual report and retain it on file. If the college president determines that certain expenditures were not for the benefit of the college's students, he/she shall specify the items and amounts of expenditures deemed impermissible and the reasons therefor. The total amount shall constitute the disallowance and shall be reimbursed by NYPIRG from non-CUNY funds, and credited to the surplus for that college. Copies of a disallowance notification form, provided as Exhibit BB of this Handbook, shall be sent by the college president to the Chancellor and NYPIRG, within 60 days of the receipt of NYPIRG's annual report. NYPIRG may request a review of the disallowance by the Chancellor or his/her designee.

D. NYPIRG Surplus

If the NYPIRG annual report does not show that NYPIRG spent the equivalent of its allocation from a college's student activity fee for the benefit of that college's students, the portion of the fee which was not expended for the particular college shall be treated as a surplus and credited to NYPIRG, as the earmarked allocating body, to be used for the benefit of the college's students the following semester, or the semester following a disallowance, and shall be included in the following NYPIRG annual report.

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BUDGET REQUEST FORM

NAME OF ORGANIZATION \_\_\_\_\_

BUDGET PERIOD \_\_\_\_\_

1. OFFICERS' NAMES

NAME	NAME	NAME
OFFICE/TITLE	OFFICE/TITLE	OFFICE/TITLE
ADDRESS	ADDRESS	ADDRESS
TELEPHONE #	TELEPHONE #	TELEPHONE #

2. SIZE OF ACTIVE MEMBERSHIP \_\_\_\_\_

3. FREQUENCY OF MEETINGS \_\_\_\_\_

4. FORMAL PURPOSE OF THE ORGANIZATION \_\_\_\_\_

\_\_\_\_\_  
\_\_\_\_\_

5. PERIOD OF TIME THE GROUP HAS BEEN IN EXISTENCE \_\_\_\_\_

6. OTHER FUNDING SOURCES (INCLUDING ANTICIPATED ONES) \_\_\_\_\_

\_\_\_\_\_

7. DEPARTMENTAL CONNECTION \_\_\_\_\_

8. OTHER-THAN-STUDENT ADVISORS \_\_\_\_\_

\_\_\_\_\_

9. I AM FAMILIAR WITH THE APPLICABLE CITY UNIVERSITY BYLAWS, POLICIES AND REGULATIONS, AND WILL BE HELD RESPONSIBLE FOR ALL BILLS SUBMITTED FOR PAYMENT.

\_\_\_\_\_  
SIGNED

\_\_\_\_\_  
TITLE

NAME OF ORGANIZATION \_\_\_\_\_

BUDGET PERIOD \_\_\_\_\_

AUTHORIZED SIGNATURE \_\_\_\_\_

ADVERTISING AND PROMOTION	\$ _____
CONTRACTUAL SERVICES	_____
EQUIPMENT	_____
FILMS AND FILM RENTAL	_____
HONORIA, PERFORMERS, LECTURERS, BANDS, ETC.	_____
INSURANCE	_____
PRINTING, POSTAGE, STATIONERY (TYPESETTING, BOOKS)	_____
RENT	_____
REPAIRS & MAINTENANCE	_____
TELEPHONE	_____
STIPENDS	_____
PERSONNEL SERVICES (SALARIES)	_____
SUPPLIES	_____
TRAVEL EXPENSE (TRIPS, HOTELS, MEALS, LOCAL TRAVEL, AUTO MILEAGE)	_____
REFRESHMENTS	_____
	_____
	_____
	_____
TOTAL	\$ _____

NOTE: OTHER CATEGORIES MAY BE ACCEPTABLE IF THEY ARE  
DEFINED ACCORDING TO FUNCTION.

BUDGETS FOR ORGANIZATION

\_\_\_\_\_  
NAME OF ORGANIZATION

\_\_\_\_\_  
BUDGET PERIOD

LIST BELOW, UNDER EACH CATEGORY, AN ITEMIZATION OF EXPENDITURES AS TO EVENT, DATE, CONTRACTOR, ETC. WHEREVER APPLICABLE.

Modification of final approved budgets including transfers from one budget line to another must be made in accordance with guidelines established in Section III, I. of the Fiscal Accountability Handbook.

ADVERTISING & PROMOTION    (CAMPUS MEDIA, OUTSIDE MEDIA)

	\$ _____
<b>TOTAL ADVERTISING &amp; PROMOTION</b>	<b>\$ _____</b>









INSURANCE (TYPE OF INSURANCE)

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

\$ \_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

**TOTAL INSURANCE** \$ \_\_\_\_\_

PRINTING & POSTAGE (ITEM AND QUANTITY OF TICKETS, STATIONERY,  
 POSTAGE, NEWSLETTERS, NOTICES, BOOKS,  
 COPY, COSTS, FLYERS, SUBSCRIPTIONS,  
 TYPESETTING)

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

\$ \_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

**TOTAL PRINTING & POSTAGE** \$ \_\_\_\_\_

REPAIRS AND MAINTENANCE (TYPE OF REPAIR)

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

\$ \_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

**TOTAL REPAIRS & MAINTENANCE** \$ \_\_\_\_\_



SUPPLIES (OFFICE, CLEANING, TYPING, COPY)

	\$ _____
<b>TOTAL SUPPLIES</b>	<b>\$ _____</b>

TRAVEL (DESTINATION AND APPLIED COSTS FOR REGISTRATION FEES,  
HOTEL ROOMS, MEAL ALLOWANCES, MILEAGE REIMBURSEMENT)

	\$ _____
<b>TOTAL TRAVEL</b>	<b>\$ _____</b>

REFRESHMENTS (DESCRIPTION OF EVENT AND COST OF FOOD, SET-UP)

	\$ _____
<b>TOTAL REFRESHMENTS</b>	<b>\$ _____</b>

<b>GRAND TOTAL OF ALL LINES</b>	<b>\$ _____</b>
---------------------------------	-----------------

**INTERCOLLIGATE ATHLETIC BUDGET FORM**

**SPORT:** \_\_\_\_\_

<b>Supplies:</b>	<b>Description</b>	<b>Number</b>	<b>Cost per Item</b>	<b>Totals</b>
A.				
B.				
C.				
D.				
E.				
F.				
G.				
H.				

**Official Fees:**

A. \_\_\_\_\_ No. of games \_\_\_\_\_ No. of officials \_\_\_\_\_ Cost per official

B. \_\_\_\_\_ Scrimages \_\_\_\_\_ Officials @ \_\_\_\_\_

<b>Travel:</b>	<b>Site</b>	<b>Length of Stay</b>	<b>Number</b>	<b>Cost per unit</b>
A.				
B.				
C.				

**Conference Dues & Entry Fees:**

- A.
- B.
- C.
- D.
- E.
- F.

<b>Tournament:</b>	<b>Description of Expense</b>	<b>Number</b>	<b>Cost per unit</b>
A.	Student Aides		
B.	Officials		
C.	Hospitality		
D.			
E.			

**Grand Total** \_\_\_\_\_

**COLLEGE ASSOCIATION NOTIFICATION OF  
TENTATIVE BUDGET ALLOCATIONS**

To: \_\_\_\_\_

From: College Association Budget Committee (CABC)

Re: Funding Period \_\_\_\_\_ to \_\_\_\_\_

The CABC has completed its allocations for the funding period \_\_\_\_\_ to \_\_\_\_\_. The CABC has tentatively allocated to your organization \$\_\_\_\_\_ subject to final approval.

To receive final approval you must resubmit a detailed line budget with a summary sheet, (the forms may be picked up in the CABC office). Your resubmitted budget must give specific information regarding each line; for example the names of speakers, films, programs, with dates, times, places, and amounts; where advertising is to be placed, with the size of the ad and the program to be advertised; the type of supplies to be used; the kind of refreshments to be purchased and for which events; the monthly rate for the telephone; any mailings and the cost of labels, stationery and postage; and a description of any equipment to be purchased, including name of item, price and any serial number.

Your resubmitted budget must be submitted to the CABC office not later than \_\_\_\_\_.

Be certain that your organization is properly registered with the college association office and with the Dean of Students office. No monies will be released if your organization has not registered with the college association office and the Dean of Students office for the semester.

**BUDGET MODIFICATION FORM**

**LINE TRANSFERS**

AMOUNT _____	FROM _____	TO _____	TOTAL ALLOCATION IN LINE _____
AMOUNT _____	FROM _____	TO _____	_____
AMOUNT _____	FROM _____	TO _____	_____
AMOUNT _____	FROM _____	TO _____	_____
AMOUNT _____	FROM _____	TO _____	_____

DATE \_\_\_\_\_

SIGNATURE \_\_\_\_\_

ORGANIZATION \_\_\_\_\_

AUTHORIZED BY \_\_\_\_\_



RECONCILIATION – TICKET SALES

RECEIPTS REPORT NO. \_\_\_\_\_

NAME OR ORGANIZATION		EVENT		DATE	
Type	Unit	Beginning Numbers	Ending Numbers	No. of	Cash
Ticket	Price	on Roll	on Roll	Tickets	Value
				Sold	
Student _____					
Gen. Adm. _____					
_____					

Total value of tickets sold: \_\_\_\_\_

Change issued: \_\_\_\_\_

Total cash to be accounted for: \_\_\_\_\_

Amount retained in cash box: \_\_\_\_\_

Cash to be deposited: \_\_\_\_\_

-----

Date: \_\_\_\_\_ I \_\_\_\_\_  
(signature of College Association Officer)

certify that I have received from \_\_\_\_\_  
(signature of ticket seller)

tickets and cash listed.

Date: \_\_\_\_\_ I \_\_\_\_\_  
(signature of bursar)

certify that I have received from \_\_\_\_\_  
(College Association Officer)

the amount of \$ \_\_\_\_\_.

THE CITY UNIVERSITY OF NEW YORK

Transmittal of  
New York Public Interest Research Group, Inc. (NYPIRG) Fee

For \_\_\_\_\_ Semester

\_\_\_\_\_ College

\_\_\_\_\_ Date

Executive Director  
New York Public Interest  
Research Group, Inc.  
9 Murray Street  
New York, NY 10007

	<u>Number of Students Registered</u>		<u>Fee</u>	<u>Amount</u>
Check Enclosed	_____	X	_____	\$ _____
Previous Submission(s)	_____	X	_____	_____
Total Submission To Date for this Semester	_____	X	_____	_____

**PAYMENT REQUEST FORM**

Organization \_\_\_\_\_ Office Phone \_\_\_\_\_ Date \_\_\_\_\_

I HAVE EXAMINED EACH ATTACHED INVOICE, CERTIFY ITS VALIDITY, AND AUTHORIZE IT FOR PAYMENT AS LISTED BELOW. I FURTHER VERIFY THAT PURCHASES EXCEEDING \$500.00 HAVE MET THE BIDDING REQUIREMENTS OF THE COLLEGE ASSOCIATION AND AM PREPARED TO SUPPLY PROOF OF THIS UPON REQUEST.

(Signed) \_\_\_\_\_ Received by \_\_\_\_\_

<u>Check No.</u>	<u>Payable to</u>	<u>Description</u>	<u>Amount</u>	<u>Budget Line</u>
_____ 1.	_____	_____	_____	_____
	_____	_____	_____	_____
_____ 2.	_____	_____	_____	_____
	_____	_____	_____	_____
_____ 3.	_____	_____	_____	_____
	_____	_____	_____	_____
_____ 4.	_____	_____	_____	_____
	_____	_____	_____	_____
_____ 5.	_____	_____	_____	_____
	_____	_____	_____	_____
_____ 6.	_____	_____	_____	_____
	_____	_____	_____	_____
_____ 7.	_____	_____	_____	_____
	_____	_____	_____	_____
_____ 8.	_____	_____	_____	_____
	_____	_____	_____	_____

Total Amount Requested \_\_\_\_\_

Approved by \_\_\_\_\_

**REQUEST FOR ADVANCE OF EXPENSES  
(OTHER THAN TRAVEL)**

DATE \_\_\_\_\_

ORGANIZATION \_\_\_\_\_

BUDGET OF \_\_\_\_\_

REQUESTED FOR: \_\_\_\_\_

AMOUNT \$ \_\_\_\_\_

MAKE CHECK PAYABLE TO: \_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

We hereby certify that the request is necessary for the operation of this organization and does not exceed the budgetary limitations. We agree to provide receipts covering all expenditures paid from this advance and to promptly return for deposit (to credit of the organization) any unused funds.

**FOR OFFICE USE ONLY**

Date Paid: _____
Check No: _____
Amount \$ _____
Date Mailed: _____

Requested By \_\_\_\_\_

Authorized Signature \_\_\_\_\_

I hereby acknowledge receipt of advance requested above in the amount of \$\_\_\_\_\_.

\_\_\_\_\_  
Signature Date



TRAVEL ADVANCE REQUEST

\_\_\_\_\_  
CLUB OR ORGANIZATION

\_\_\_\_\_  
REQUISITION NUMBER

\_\_\_\_\_  
NAME OF TRAVELER

\_\_\_\_\_  
TRAVELER'S ADDRESS AND PHONE NUMBER

PURPOSE OF TRAVEL:

DESTINATION:

TRANSPORTATION TO BE USED:

DEPARTURE DATE:

DATE OF RETURN:

NAME AND ADDRESS OF  
TRANSPORTATION COMPANY

ESTIMATED COST OF TRIP

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

TRANSPORTATION COSTS \_\_\_\_\_

PER DIEM ALLOWANCE \_\_\_\_\_

MISC EXPENSES \_\_\_\_\_

TOTAL REQUESTED \_\_\_\_\_

I UNDERSTAND THAT WITHIN 7 DAYS AFTER  
THE TRIP I SHALL SUBMIT TO THE COLLEGE  
ASSOCIATION A TRAVEL EXPENSE VOUCHER  
WITH CANCELLED TICKETS OR STUBS AND  
RECEIPTS FOR OTHER COSTS

\_\_\_\_\_  
REQUESTED BY (SIGNATURE OF TRAVELER)

\_\_\_\_\_  
APPROVED BY (AUTHORIZED SIGNATORY)

\_\_\_\_\_  
DATE

\_\_\_\_\_  
DATE

I CERTIFY THAT I RECEIVED \$ \_\_\_\_\_ AS A TRAVEL ADVANCE.

\_\_\_\_\_  
SIGNATURE

\_\_\_\_\_  
DATE

**TRAVEL EXPENSE  
REPORTS**

Club or Organization
Name of Traveler
Mailing Address
Phone Number
Purpose of Trip

**Itinerary**

Date		M/D	M/D	M/D	M/D	M/D	M/D
Departure	-	City					
	-	Time					
Destination	-	City					
	-	Time					

**Expenses**

**Total**

Transportation								
Meals								
Lodging								
Local Travel								
Auto – Number of Miles								
Other:								
<b>Total Expenses</b>								
<b>Less Advance</b>								

**Net Amount Due to or from Traveler**

Certified Accurate

\_\_\_\_\_

Signature of  
Traveler

And Correct

Expense Report

\_\_\_\_\_

Authorized  
Signatory

Approved by

I certify that I received or returned \$ \_\_\_\_\_

\_\_\_\_\_  
Signature

\_\_\_\_\_  
Date

<b><u>For Office Use</u></b>	
<b><u>Expenses Exceed Advance</u></b>	
Date Paid	_____
Check No.	_____
Amount	\$ _____

<b><u>For Office Use</u></b>	
<b><u>Advance Exceeds Expenses</u></b>	
Date Association Reimbursed	_____
Amount	\$ _____

COLLEGE ASSOCIATION LOAN FUND AGREEMENT  
INCLUDING POWER OF ATTORNEY

PLEASE PRINT

Student Name \_\_\_\_\_ Student # \_\_\_\_\_  
(LAST) (FIRST)

Address \_\_\_\_\_ Date of Loan \_\_\_\_\_

\_\_\_\_\_ Amount of Loan \_\_\_\_\_

I hereby promise to repay the College Association Loan Fund the amount of  
\$ \_\_\_\_\_ on or before \_\_\_\_\_ in consideration of the amount of  
\$ \_\_\_\_\_ loaned to me.

I have been informed of and accept the fact that if I am delinquent or in default of a college association loan, I will be delinquent and/or in default of a financial account of the college association, the College and The City University, and will not be permitted to complete a registration, or be issued a degree nor will I be able to receive funds under the Federal campus based student assistance programs or the Basic Grant Program.

In the event the loan of \$ \_\_\_\_\_ is not repaid in full by \_\_\_\_\_ for and in consideration of the amount loaned to me by the College Association Loan Fund, I hereby assign, transfer and set over to the College Association Loan Fund the sum of my outstanding indebtedness due or to become due to me from any New York City, New York State or Federal loan or grant or any City University, College or College Association source. I, \_\_\_\_\_, do hereby appoint the Business Manager of \_\_\_\_\_ College or his designee, my attorney in fact, to act in my name, place and stead, in any way which I myself could do to endorse and negotiate any check or checks which I may receive from the College or the College Association to pay my indebtedness of \$ \_\_\_\_\_ in full to the College Association Loan Fund.

Approved by \_\_\_\_\_ Agreed to by  
(COLLEGE ASSOCIATION OFFICER) Student \_\_\_\_\_  
SIGNATURE

STATE OF NEW YORK  
COUNTY OF

On this \_\_\_\_\_ day of \_\_\_\_\_, 20\_\_ before me, the subscriber known to me personally appeared and executed the foregoing Agreement including Power of Attorney, and he/she acknowledged to me that he/she executed the same.

Notary Public \_\_\_\_\_



**The City University of New York  
Transmittal of University Student Government (U.S.S.) Fee  
For Deposit in U.S.S. Operating Account at the RF**

College \_\_\_\_\_ Date \_\_\_\_\_

Semester \_\_\_\_\_ Transmittal No. \_\_\_\_\_

Research Foundation of  
The City University of New York  
230 West 41<sup>st</sup> Street  
New York, N.Y. 10036

<u><b>Current Semester</b></u>	<u>No. of Students Registered</u>		<u>Fee</u>	<u>Amount Submitted</u>
U.S.S. Fees Collected (CHECK ENCLOSED)	_____	X	_____	\$ _____
Add: Previous Submissions	_____	X	_____	\$ _____
Total Submissions for this Semester (A)	_____	X	_____	\$ _____
U.S.S. Fees Waived (B)	_____			

Total Registered Students  
(A) + (B) \_\_\_\_\_

**Note: This total must be at least equal to the Form A headcount**

**Fees Applicable to Prior Semesters**

Semester \_\_\_\_\_ Amount \_\_\_\_\_

Semester \_\_\_\_\_ Amount \_\_\_\_\_

Total (CHECK ENCLOSED) \_\_\_\_\_

c: **Office of Student Affairs  
101 West 31 Street, 12<sup>th</sup> Floor  
New York, NY 10001**

**College Associations  
Overview of Purchasing Requirements  
For Merchandise and Services**

<u>Dollar Range</u>	<u>Type of Bid</u> (*)	<u>Purchase Order or Contract</u>	<u>Comments</u>
\$250 and less	None	None	Purchases of \$250 and less, which are made from petty cash or imprest fund, do not require a purchase order or competitive bids. Such purchases should not be made to circumvent competition. No college association shall issue more than \$2,000 to any vendor during one calendar month.
\$251 - \$2,500	Solicitation or Reasonable Price	Purchase Order	"Solicitation" means at least three vendors must be solicited. The quote or bid from the solicitation may be received either by telephone or written, however, a notation must be maintained in file. If solicitation is not used, a reasonable price must be determined. A reasonable price can include factors such as discounts from the retail price and previous experience with a vendor within the same year.
\$2,501 - \$20,000	Informal	Purchase Order	"Informal" means written sealed responses to be received by a specified date and time. Bids must be sent to at least five vendors. A response indicating no wish to bid is acceptable.
\$20,001 and over	Formal	Contract	Advertising and formal competitive bidding required.

(\*) See Sections V.B. through V.F. of Handbook for comments about bidding.

















**Board of Trustees  
February 24, 1992 Resolutions  
Affecting the University Student Senate**

**C. UNIVERSITY STUDENT GOVERNMENT FEE SUSPENSION:**

RESOLVED, That the University Student Government Fee of \$.85 per semester paid by all students at The City University of New York, and allocated by the University Student Senate, be suspended, effective the Fall 1992 semester.

EXPLANATION: The University Student Government Fee was established for the purpose of funding the activities and operating expenses of the University Student Senate. Following reviews by the University's Offices of Internal Audit and Student Affairs, it has been determined that the level of functioning and accountability of the University Student Senate no longer justifies the provision of approximately \$350,000 in mandatory student activity fees annually. The University Student Government Fee is therefore being suspended pending a full review by the Board Committee on Student Affairs and Special Programs of the future structure and funding of the University Student Senate. The input of the University Student Senate officers and delegates, as well as college student government leaders, will continue to be sought during this review. Pending further action, there is a fund of about \$175,000, from student activity fees collected for the Spring 1992 semester, to continue to support essential support services for the University Student Senate.

**D. UNIVERSITY STUDENT SENATE--ALLOCATIONS, EXPENDITURES, AND PERSONNEL APPOINTMENTS:**

RESOLVED, That notwithstanding any other Board resolution, all University Student Senate allocations, expenditures and personnel appointments shall be subject to the prior approval of the Chancellor, or his/her designee; and be it further

RESOLVED, That Subdivision "c" of Board Bylaw Section 16.11 be waived.

EXPLANATION: This resolution will explicitly make all allocations, expenditures and personnel appointments of the University Student Senate subject to the prior approval of the Chancellor or his/her designee, while the Board Committee on Student Affairs and Special Programs reviews the future funding and structure of the University Student Senate. This resolution provides clear authority to the Chancellor to safeguard against expenditures which may be questionable, inappropriate or improper. A waiver of Bylaw Section 16.11(c) is required because this Bylaw restricts the Chancellor's review authority to that of the college presidents which is limited to review for compliance with expenditure categories, legality and conformance with policies and regulations.

**E. UNIVERSITY STUDENT SENATE - SUSPENSION OF STIPENDS TO OFFICERS**

RESOLVED, That notwithstanding any other Board resolution, stipends for officers of the University Student Senate shall be suspended effective July 1, 1992.

EXPLANATION: This resolution will suspend the payment of stipends to the Chairperson and eight vice-chairpersons permitted under the Board Policy on Payment of Stipends to Student Leaders, pending a full review by the Board Committee on Student Affairs and Special Programs of the future structure and funding of the University Student Senate. The officers of the University Student Senate, who were permitted to receive up to a maximum of \$42,452 in annual stipends, should not be able to receive further stipend payments until the future structure and funding of the University Student Senate has been determined.









**Board of Trustees  
June 22, 1992 Resolutions  
University Student Senate Elections**

**Y. AMENDMENT TO BOARD POLICY ON THE SCHEDULING OF STUDENT GOVERNMENT ELECTIONS AND THE ELECTION OF DELEGATES AND OFFICERS OF THE UNIVERSITY STUDENT SENATE:**

RESOLVED, that the Board Policy on the Scheduling of Student Government Elections and the Election of Delegates and Officers of the University Student Senate adopted by the Board of Trustees on March 30, 1987, Cal. No. 8.B, be amended to add a new Section IX, as follows:

IX. The election of officers of the University Student Senate shall be managed by a non-partisan agency or organization, such as the League of Women Voters or the Honest Ballot Association, approved by the Vice Chancellor for Student Affairs and Special Programs and the selection of the Parliamentarian for the elections shall be effected by the University Student Senate after consultation with the Vice Chancellor for Student Affairs and Special Programs. The cost will be assumed by the USS and in the event that the USS does not have sufficient funds, will be paid for by the administration.

EXPLANATION: During the academic year 1991-1992, the University Student Senate Elections Review Committee found that the University Student Senate failed to adhere to its own election guidelines, and failed to assure the neutrality, objectivity, and integrity of the overall election. The University Student Senate Elections Review Committee has recommended the adoption of these measures to improve the University Student Senate process for the election of officers.

**Board of Trustees  
June 28, 1993 Resolutions  
University Student Senate Elections**

**AMENDMENT OF BOARD POLICY ON THE SCHEDULING OF STUDENT GOVERNMENT ELECTIONS AND THE ELECTION OF DELEGATES AND OFFICERS OF THE UNIVERSITY STUDENT SENATE:**

RESOLVED, That the Board Policy on the Scheduling of Student Government Elections and the Election of Delegates and Officers of the University Student Senate, adopted by the Board of Trustees on March 30, 1987, Cal. No. 8.B, and amended on June 22, 1992, Cal. No. 6.Y, be amended to modify Section IV and add new Sections X and XI, as follows:

IV. Elections for officers of the University Student Senate shall be held in October, at least 10 days prior to the scheduled October meeting of the Board of Trustees, for a term of office commencing on the day of the scheduled October meeting of the Board of Trustees. [Officers who are elected by the University Student Senate in the Spring 1987, however, shall continue to serve until the next election of officers to take place in January 1988, at least 10 days prior to the scheduled January meeting of the Board of Trustees, for a term of office commencing on the day of the scheduled January 1988 meeting of the Board of Trustees. The first regular October election of officers shall take place in October 1988. Officers elected in October 1988 shall serve until the subsequent October election and certification of officers.] Officers of the USS are elected for terms of office ending on the day preceding the subsequent scheduled October meeting of the Board of Trustees, and do not hold over after the expiration of their terms of office.

X. In the event the office of chair of the University Student Senate is vacated, another officer shall become interim chair to serve until a new chair is elected by the delegates. The order of succession among the vice chairs of the USS shall be: (1) legislative affairs; (2) graduate affairs; (3) senior college affairs; (4) community college affairs; (5) evening and part-time student affairs; (6) international student affairs; (7) disabled student affairs; and (8) fiscal affairs, but such succession shall occur only to the office of interim chair. The interim chair shall serve as chair for a period not to exceed 45 calendar days or the unexpired portion of the term, whichever is shorter. At the end of the 45 day period, if the USS has failed to elect a chair, the office of the chair shall be vacant until it is filled by the vote of the body. The eligibility of the interim chair shall be subject to the certification of the Vice Chancellor for Student Affairs.

XI. In the event a student who is an officer of the University Student Senate graduates at the end of a semester, the student may continue to hold office until February 1, for the fall semester, or September 1, for the spring semester, following which date, the office shall be deemed vacated unless the student has enrolled in another degree program at the University prior to the applicable date. In addition, a student who is chair and graduates at the end of the spring semester, or thereafter but prior to the scheduled October meeting of the Board of Trustees, may continue to hold the office of chair until the completion of the term of office ending on the day preceding the October meeting of the Board of Trustees, even if the chair does not enroll in another degree program at the University for the fall semester.

**NOTE: Matter underlined is new; matter in brackets to be deleted.**

**EXPLANATION:** The modification to Section IV clarifies the terms of office for USS officers, and explicitly provides that there is no holding over after the expiration of the terms of office. In addition, obsolete transition provisions in Section IV are deleted. The new Section X sets forth a succession provision for an interim Chair of the USS in response to recent efforts of the USS to modify its own bylaws to provide for the interim succession to the chair by another USS officer. The new Section XI clarifies the status of USS officers after they graduate and permits them to continue to hold office until the beginning of the following semester, providing for the stability of government during periods between semesters and allowing sufficient time to permit a determination to be made as to whether a student has enrolled in another degree program and therefore may continue to serve as an officer. Section XI will also permit a chair who has graduated to continue to serve until the October board meeting, which will provide stability for the USS until regular October elections are held for a new chair by the new USS delegates who assume office on September 1. This will permit a chair who graduates at a June commencement to sit as an ex-officio trustee at the September Board meeting.



Board of Trustees  
November 22, 1993 Resolution  
Reinstatement of USS Fee and Stipends

**REINSTATEMENT OF UNIVERSITY STUDENT GOVERNMENT FEE WITH REFERENDUM REQUIREMENT:**

RESOLVED, That a University Student Government Fee of 85 cents per regular semester (not including summer sessions) to be paid by all students at The City University of New York, and be allocated by the University Student Senate in accordance with the requirements of the Fiscal Accountability Handbook and applicable Board resolutions be reinstated, effective the Spring 1994 semester; and be it further

RESOLVED, That there shall be a University-wide referendum held in conjunction with the Spring 1995 student government elections to vote on the following question:

Shall the 85 cent per student per semester University Student Government Fee for the support of the University Student Senate be continued?

and be it further

RESOLVED, That in the required referendum, the vote count for each CUNY unit will be campus-wide rather than by division; and be it further

RESOLVED, That a vote of a majority of the students voting on the referendum, from at least 10 of the 19 CUNY units, in favor of the referendum, shall constitute passage of the referendum; and be it further

RESOLVED, That that in that event the referendum is not passed by the students, the University Student Government Fee shall be suspended forthwith; and be it further

RESOLVED, That 7 percent of this University Student Government Fee be earmarked for the CUNY Athletic Conference to be spent with the approval and under the supervision of USS and the Vice Chancellor for Student Affairs; and be it further

RESOLVED, That 10 percent of this University Student Government Fee be earmarked for academic scholarships that are to be awarded under criteria and procedures developed by USS and authorized by the Vice Chancellor for Academic Affairs; and be it further

RESOLVED, That stipends for officers of the University Student Senate be reinstated and that allowable officer stipends of USS be lowered to \$600 per month (\$7,200 per year) for the USS chair; and \$350 per month (\$4,200 per year) for USS vice-chairs.

EXPLANATION: The Board of Trustees is reinstating a University Student Government Fee in recognition of improvements made by the University Student Senate in its Bylaws and operations. In addition, since the suspension of the USS fee, the University has adopted additional fiscal accountability regulations and has strengthened internal management controls. A referendum requirement is being adopted to enable all CUNY students to express their opinion by the Spring 1995 regarding the continuation of this fee. Such referenda are part of the process for levying campus based student fees. The CUNY Athletic Conference will consult USS on expenditures made from the allocated portion of the University Student Government fee. Any criteria or procedures created by USS for the dissemination of academic scholarships must be authorized by the Office of Academic Affairs. If a procedure does not receive such authorization it will be returned to USS until deemed suitable by the Office of Academic Affairs. Stipends for USS officers have been reinstated and reduced from \$7,860 per year to \$7,200 for the Chair and from \$4,324 per year to \$4,200 for vice-chairs.







**NEW YORK PUBLIC INTEREST RESEARCH GROUP**  
 Academic Year 1994-95: Sample  
 Hunter College Campus Activities

**REVENUE** **TOTAL: \$ 81,849.00**

Amount

Explanation

\$ 81,849.00

Student Activity Fee Income

**EXPENSES** **TOTAL: \$ 99,183.25**

Amount

Explanation

\$ 56,482.40

Project Coordination & Operating Expenses

Two full-time on-campus Hunter College Project Coordinators, Hunter College Program Supervisor, Supplies, Insurance, Travel, Copying, Postage, Printing, Telephone.

\$ 11,186.99

Hunter College Participation in Environmental Projects

Hunter College students worked with NYPIRG environmental staff on a statewide campaign to reduce the amount of garbage that contributes to the state's solid waste crisis. Students also worked with NYPIRG environmental staff and East Harlem community leaders to build a coalition against environmental racism, made community presentations and held workshops and a forum on environmental justice issues.

\$ 4,452.23

Hunter College Participation in Small Claims Court Action Center

A NYPIRG staff attorney trains Hunter College students to give free counseling to consumers who have questions about Small Claims Court procedure. These students give non-legal advice on a variety of matters, including how to prepare for a case and how to collect a judgment. Students sent out news releases and public service announcements to campus and community media outlets, staffed phones to answer consumer questions and made campus and community presentations. Students also organized a moot court event.

\$ 4,681.11

Hunter College Participation in Higher Education Projects

Hunter College students, under the guidance of NYPIRG's Higher Education Coordinator, wrote letters, organized on-campus and statewide rallies and participated in city and statewide efforts to prevent further tuition hikes, financial aid reductions and CUNY budget cuts.

\$ 3,663.04	<u>Hunter College Participation in Voter Registration Projects</u> Hunter College students worked to register hundreds of students before the deadline for voting in the November elections. Students also participated in the making of a Citizenship Video at the CUNY Graduate Center and organized a Voter Registration, Education and Citizenship Forum on campus.
\$ 2,496.80	<u>Hunter College Participation in Local Projects</u> The Hunter College chapter worked with NYPIRG's Education Watch Campaign Coordinator to organize a conference on the Hunter College campus of students, educators and community residents on bias in standardized tests. Hunter College students also surveyed local car rental companies as part of a statewide report which documents illegal age discrimination and other anti-consumer practices in the car rental industry.
\$ 4,258.75	<u>Hunter College Participation in Lead Poisoning Prevention and Health Projects</u> Hunter College students worked with NYPIRG's lead poisoning prevention staff on a statewide campaign to require that only qualified, certified workers remove most lead hazards. Students also organized a Lead Poisoning Prevention Forum on campus and participated in a campaign to reduce cigarette advertising.
\$ 4,446.61	<u>Hunter College Participation in Mass Transit Projects</u> Hunter College students worked with NYPIRG's Straphangers Campaign staff on campaigns to improve New York City's public transportation system, create discount transit passes for students and eliminate two- and three-fare zones.
\$2,526.06	<u>Hunter College Participation in Statewide Student Conferences</u> Statewide student conferences held each semester featuring over 40 educational workshops, speakers and open to all Hunter College students.
\$ 4,989.26	<u>Hunter College Student Board of Directors</u> NYPIRG is directed by a board consisting of approximately 30 students in any given year, including three representatives from the Hunter College chapter. Nine board meetings, periodic executive committee meetings, and annual board trainings are among the directors' activities.

Prepared by Gavin Fraser, Controller

**NEW YORK PUBLIC INTEREST RESEARCH GROUP, INC.  
 ALL CAMPUS ACTIVITIES  
 ACADEMIC YEAR 1994-95: SAMPLE  
 ALLOCATED EXPENSES**

Exhibit AA  
 Page 3 of 8

<u>PROJECT</u>	<u># CMP</u>	<u>ALLOCATABLE EXPENSES</u>	<u>CAMPUS % ALLOCATION</u>	<u>CAMPUS \$ ALLOCATION</u>
STUDENT BOARD	19	62,856.75	100.00%	62,856.75
ENVIRONMENTAL	19	148,356.12	95.00%	140,938.31
SMALL CLAIMS	16	51,514.06	95.00%	48,938.36
HIGHER EDUCATION	19	58,974.49	100.00%	58,974.49
VOTER REGISTRATION	19	48,577.33	95.00%	46,148.46
LOCAL GOVERNMENT	19	33,111.22	95.00%	31,455.65
INTERNSHIP PROGRAI	5	56,761.97	85.00%	48,247.67
LEAD & HEALTH	18	55,604.67	95.00%	52,824.44
MASS TRANSIT	6	23,747.71	95.00%	22,560.32
TOTALS		539,504.30		512,944.45















Board of Trustees  
September 30, 1996 Resolutions  
University Student Senate

**B. UNIVERSITY STUDENT SENATE - PROPOSAL TO IMPOSE SUMMER SESSIONS AND INTERSESSIONS FEE:**

RESOLVED, That the University Student Government fee of \$0.85 per regular semester also be imposed during summer sessions and intersessions where a college student activity fee is charged, effective Summer 1997; and be it further

RESOLVED, That 15 percent of the University Student Government fee for summer sessions and intersessions be earmarked for the CUNY Athletic Conference to be spent with the approval and under the supervision of USS and the Vice Chancellor for Student Affairs.

EXPLANATION: The imposition of the University Student Government fee during summer sessions and intersessions has been proposed by the University Student Senate based upon the all-year round operations of the USS and the decrease in revenues from declining enrollments. The fee will not be imposed at the few colleges which do not collect summer session student activity fees (or intersession fees) because of the greater administrative costs to those colleges. As of Spring 1996, New York City Technical College, Graduate School and University Center, CUNY Law School, Hunter College Graduate Division, Kingsborough Community College, and LaGuardia Community College do not collect a summer session student activity fee. As of Spring 1996, Queens College is the only school which collects an intersession student activity fee. The earmarkings for the regular semesters (Fall and Spring) of 7% for the CUNY Athletic Conference and 10% for academic scholarships are not affected by this resolution.

