Mansfield University of Pennsylvania

College Community Service, Inc.

Procedure Manual

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# Article I. Purpose and Definitions

## Section 1: Purpose.

1. The purpose of this policy and procedure manual is to serve as a resource and guide for student leaders and advisors for organizations with funds that flow through CCSI, including student activity fee funds and non-allocated funds. These policies should be used for the purposes of making deposits and withdrawals, purchasing and requesting payment of items, preparing contracts for services, and organizing Small Games of Chance raffles. The policies herein are used by College Community Services, Inc. to determine approval of financial requests.

## Section 2: Definition of terms and acronyms.

1. The Student Government Association, henceforth referred to as SGA, is a group of representatives from the student body who pay the Student Activity Fee. SGA, in cooperation with the President of the University, sets the Student Activity Fees and supervises the collection, retention, and expenditure thereof along with developing and implementing policies and procedures by which student organizations may be created and operated.
2. The Committee on Finance, henceforth referred to as COF, is a subcommittee of the Student Government Association which is in charge of allocating and monitoring the funds collected from the student activity fees. The purpose of COF is to ensure the promotion of the general academic, social, and cultural welfare of Mansfield University by funding various student activities. These activities include Athletics, Music Ensembles, the Kelchner Fitness Center, programming events and travel opportunities.
3. College Community Services Inc., henceforth referred to as CCSI, has been charged by SGA to operate a student organization bank and accounting office.  CCSI receives all budget information and works to ensure that all of the SGA rules and regulations are followed when Student Activity Fee funds are spent.  The purpose of CCSI, according to the Articles of Incorporation, is to promote and cultivate educational and social relations among members of the college community of Mansfield University and to aid the students and faculty of the University by assisting them in every possible way in their education and in their study, work, living and extracurricular activities incidental thereto.  The University community as defined by the Corporation includes students, faculty, administration, alumni, trustees and all employees. Students are the only voting members sitting on the CCSI Board of Directors.
4. Organization refers to any student organization, professional organization, department, group, or program that has funds going through CCSI.
5. Small Games of Chance, henceforth referred to as SGOC, is a raffle or 50/50 where the Organization charges a fee for a chance at winning an item or money.

# Article II. Funds and Fees

## Section 1: Allocated Funds

1. Allocated funds consist of an Organization’s Student Activity Fee Budget approved by COF.
2. Allocated funds are deposited at the beginning of the CCSI Fiscal Year which runs from June 1 to May 31 based on budgets received from COF after budget hearings and approval from the MU President.
3. Allocated funds requested throughout the Fiscal Year through a COF Allocation Request is deposited per a Memo from COF after approval from the committee.
4. Allocated funds used for an event or program that generates revenue are required to be reimbursed with this revenue.
5. Allocated funds still in the Organization’s account as of May 31 will be transferred to COF’s account on that date accept for exempt organizations in which the remaining funds will be transferred to the Organization’s rollover account.

**Section 2:** Non-Allocated Funds

1. Non-Allocated funds consist of any funds that are neither Student Activity Fees nor revenues generated from Student Activity Fees.
	1. Non-Allocated funds earned through an SGOC raffle will be considered SGOC funds rather than Non-Allocated funds.
	2. Non-Allocated funds earned through an Affinity Agreement will be considered Fiduciary funds rather than Non-Allocated funds.
2. Non-Allocated funds deposited during the Fiscal Year will be charged a 2% accounting fee payable to CCSI. These fees are deducted at the end of the Fiscal Year.
	1. Cash Advance Redeposits will not be charged the 2% accounting fee.

**Section 3:** SGOC Funds

1. SGOC funds consist of revenue generated through raffles.
2. SGOC funds are deposited into an Organization’s Non-Allocated account but tracked separately through a separate CCSI bank account.
3. SGOC funds deposited during the Fiscal Year will be charged a 5% accounting fee payable to CCSI. These fees are deducted at the end of the Fiscal Year.
	1. Cash Advance Redeposits will not be charged the 5% accounting fee.

**Section 4:** Fiduciary Funds

1. Fiduciary funds consist of revenue generated through Affinity Agreements.
2. Fiduciary funds are deposited into a separate CCSI bank account.
3. Fiduciary funds deposited during the Fiscal Year will be charged a 5% accounting fee payable to CCSI. These fees are deducted at the end of the Fiscal Year.
	1. Cash Advance Redeposits will not be charged the 5% accounting fee.

# Article III. Banking

## Section 1: Deposits

1. Deposits are brought to a register at the Campus Bookstore.
2. Deposits are to be verified by the individual depositing the funds.
3. Deposits will be verified by a CCSI employee at time of deposit.
4. Deposits need to include Organization name, CCSI account number and description of how the revenue was generated.

**Section 2:** Withdrawals

1. Withdrawals of funds can be done in the form of a check written through CCSI.
2. Checks will be written on Thursdays each week.
3. Withdrawals of funds can be by credit card through the CCSI Fiscal Assistant.
4. Withdrawals of funds can be by Walmart credit card signed out through CCSI.
5. Withdrawals of funds will follow COF policies in regards to what can/cannot be purchased.

# Article IV. Withdrawals

**Section 1:** Bill Payment

1. Payment of bills requires the original invoice or original itemized receipt. Credit card statements and/or slips will not be accepted.
2. Payment of bills for a reimbursement must be submitted within 30 days of receipt.
3. Payment of bills requires the funds to be available and stated in the Organization’s budget if withdrawing from Allocated funds.

**Section 2:** Credit Card Purchases

1. Credit card purchases require a screen shot or login information to a saved cart of the items being purchased.
2. Credit card purchases will be mailed to the CCSI office for verification before notifying Organization of arrival.
3. Credit card purchases require the funds to be available and stated in the Organization’s budget if withdrawing from Allocated funds.

**Section 3:** Walmart Credit Card

1. Walmart credit card purchases require a list of items being purchased.
2. Walmart credit card purchases require receipts and the card to be turned in within 10 days of using the credit card.
3. Walmart credit card purchases require the funds to be available and stated in the Organization’s budget if withdrawing from Allocated funds.

**Section 4:** Cash Advance

1. Cash advances are checks written to an Organization’s Advisor or member that will cash the check and use the funds to pay for a purchase.
2. Cash Advances require that any leftover funds and receipts be deposited back into their account within 10 days of the purchase.
3. The individual the check is issued to is responsible for any lost funds.

# Article V. Vendor Forms

**Section 1:** Contract for Services

1. Contract for Services are required when an Organization is requesting to pay an individual or group for services performed (e.g. music artist, speaker, etc.).
2. Contract for Services must be submitted prior to the service.
3. Contract for Services can only be entered into by the CCSI Fiscal Technician or Executive Director.
4. Contract for Services can either be the CCSI form or one that the vendor provides.
5. Contract for Services will neither be accepted for MU employees nor students. They will be paid through MU payroll and then reimbursed through CCSI with an MU miscellaneous billing invoice.

**Section 2:** W-9

1. W-9 is required for all vendors providing a service.
2. Checks will not be issued to any vendor providing a service until a W-9 is received.

# Article VI. CCSI Forms

**Section 1:** Signature Sheet

1. A signature sheet is required for all Organization’s that have funds with CCSI.
2. A signature sheet is required to be updated every school year or when the board or advisor changes.
3. A signature sheet is required to be signed by the Organization’s Advisor and Treasurer.

**Section 2:** Payment Request

1. A payment request form is required for all withdrawals of funds.
2. A payment request form is required to have all of the appropriate paperwork included with it in order to be processed.
3. A payment request form is required to be signed by the Organization’s Advisor and Treasurer.

**Section 3:** Request for Cash Advance

1. A request for cash advance form is required with all cash advance requests and Walmart credit card requests.
2. A request for cash advance is required to be signed by the Organization’s Advisor and Treasurer.

**Section 4:** Cash Advance Reconciliation

1. A cash advance reconciliation form is required to be turned in within 10 days of a program when a cash advance was issued to pay for the event/items.
2. A cash advance reconciliation form is required to have all receipts attached.

**Section 5:** SGOC Request

1. An SGOC request form is required for all SGOC raffles.
2. An SGOC request form is required to have a copy of the ticket attached.
3. An SGOC raffle ticket must include license #, name of licensee, cost, list of prizes and date, time & location of drawing.
4. A raffle or 50/50 cannot take place until an Organization has been notified by CCSI that the request has been approved.
5. All revenues from an SGOC raffle must be deposited into the Organization’s CCSI account.
6. Information regarding Pennsylvania’s SGOC rules and regulations can be found at <https://www.psp.pa.gov/LCE/Documents/SGOC%20-%20Public-%20Eligable%20Organizations-clubs.pdf>

**Section 6:** Travel Expense Form

1. A travel expense form is required for all expenses related to travel.
2. A travel expense form must have all students traveling listed.

**Section 7:** Award/Prize Receipt

1. An award/prize receipt is required when any award/prize is given out that was paid for using student activity fees.

# Article VII. Procedure

**Section 1**: Depositing Funds

1. Depositing of funds can be done at any time the Campus Bookstore is open.
2. Depositing of funds are done at any Campus Bookstore registers.
3. Deposits are posted to the Organization’s CCSI account the following day.

**Section 2:** Withdrawing Funds

1. Withdrawing of funds will only be allowed once funds are verified by CCSI.
2. Withdrawing of funds requires processing through CCSI to M.U. VP of Finance & Administration.
3. All withdrawal paperwork will be processed through CCSI and taken to the M.U. VP of Finance & Administration every Monday afternoon.
4. All withdrawal paperwork is required to be in to CCSI by Monday at 1p.m. for the current week’s withdrawal.
5. All withdrawal paperwork that is received after the Monday at 1p.m. deadline will be processed the following week.
6. Credit card purchases will be made when withdrawal paperwork is received back signed by the M.U. VP of Finance & Administration.
7. Walmart credit cards will be available for pick up when withdrawal paperwork is received back signed by the M.U. VP of Finance & Administration.
8. Checks will be written on Thursdays.

**Section 3:** Financials

1. A ledger of deposits and withdrawals should be kept by the Organization
2. CCSI will send out a bank statement to the Organization monthly via email.
3. CCSI will send out a ledger to the Organization monthly via email.