

# BUDGETARY GUIDELINES AND REGULATIONS FOR GRADUATE STUDENT ASSOCIATION ORGANIZATIONS

Revised August 2017

## **I. GENERAL FINANCIAL PROCEDURES**

1. The official records of the GSA are kept by Sub-Board I, Inc.
2. The entire GSA budget, as approved by the Senate, must be submitted to Sub-Board I, Inc.
3. The GSA is not responsible for expenses of any club or individual above and beyond their approved budget.
4. All funds must be encumbered (refer to *Encumbrance Request Form*) prior to the date of expenditure.
5. Any funds spent during the summer (June & July) must be encumbered before June 1<sup>st</sup> and must include minutes by this deadline.
6. Funds are expended by the Purchase Order (PO) process. The *Encumbrance Request Form* is submitted to the GSA along with the signature of the Club President or Treasurer. The Club President and Treasurer will be sent an email notifying them of approval of the expenditure. The actual reimbursement will take place after the event. Your club must return all the necessary paperwork (see *PO Procedures* document) related to that type of expenditure by the following DEADLINES:
  - a. Fall events (August-December), January 31<sup>st</sup>
  - b. Spring events (January-May), June 30<sup>th</sup>
  - c. Summer events (June-July), August 15<sup>th</sup>.

At this time the PO is signed by the two members of the GSA Executive Board (E-board) and the funds are released/reimbursed. Non-compliance with the above deadline could result in only partial reimbursement of the expense or club budget reduction for the following fiscal year. If you encounter problems providing the necessary paperwork, contact the GSA **BEFORE THE DEADLINE**.
7. Any organization that wishes an advanced payment to cover a budgeted expense must first consult the GSA Treasurer. Usually, such payments will only be made to off-campus vendors upon presentation of an official business invoice. The funds for this type of payment can only be released through the PO process as described in the preceding paragraph and will be deducted from the club's budget.
8. Nothing can be charged to the GSA unless a *Charge Authorization Form* is first obtained from the GSA office and approved by the GSA Treasurer.
9. It is strictly forbidden for clubs to maintain any GSA monies or any funds generated with the help of GSA monies in any account outside of GSA supervision.
10. For ANY collection of money, for example ticket sales or similar forms of admission/contributions, clubs must utilize the services of third party agents such as the SBI Ticket Office. These agents will provide bonded service and their reports will satisfy the rather stringent auditing standards that the university must require of all of us (both club and parent GSA officers) since

we are, in fact, handling “public” monies.

11. The GSA fiscal year begins on August 1<sup>st</sup> and ends on July 31<sup>st</sup>. The GSA will not make payment of any expenses which were not encumbered by June 1<sup>st</sup> of that fiscal year. An encumbrance can be made by submitting an *Encumbrance Request Form* with the proper description, and an estimate of the expenses involved. Funds must be used by July 15<sup>th</sup> or they will revert to the GSA general fund. Clubs will have until August 15<sup>th</sup> to turn in their receipts for expenses encumbered for June and July events. Receipts must be dated and event held prior to July 15<sup>th</sup>.

12. Any unencumbered club funds will revert back to the GSA general fund on August 1<sup>st</sup>. Any encumbered funds that are not petitioned for through the PO process by August 15<sup>th</sup> will also revert to the GSA general fund.

13. No club will be allowed to build up or “roll over” its funds from one year to the next, except in the case of fundraised money with the prior approval of the GSA Treasurer.

14. No present year’s funds may be applied to expenses incurred in the previous year’s budget.

15. Conflict of Interest Policy- When it is necessary to hire vendors or services from outside sources it is important that any prior relationship with said vendor be declared. GSA does not patronize businesses or vendors that are owned or operated by family members or friends of clubs and/or members of GSA.

## **II. BUDGETARY GUIDELINES FOR DEPARTMENTAL, SPECIAL INTEREST, AND INTERNATIONAL CLUBS**

### ***A. All Clubs***

1. A Departmental Club or an Early Recognized Special Interest or International Club must activate each academic year by submitting the required forms no later than September 30<sup>th</sup>. If the forms are received after this deadline, then the club’s budget will be frozen. Some documents may need to be updated less frequently than annually, so check with the GSA for which forms are necessary. The following penalties will be enforced for those clubs not complying with the above stated deadline:

- a. Any club activating after the December Senate Meeting will only receive ½ of their total budget.
- b. Any club activating after March 15<sup>th</sup> will be considered as an active GSA club but will not be eligible for funding for the remainder of the current fiscal year.

2. All clubs must have a Constitution on file at the GSA.

3. All clubs must hold regularly scheduled meetings (at least once a month) and furnish minutes of all its proceedings, copies of which will be sent to the GSA office to be kept on file. All club minutes must be from an open general membership meeting and must show the club’s approval of all expenditures. Expenditures that are approved by the club officers only will not be accepted.

4. All officers of a club’s Executive Board (E-Board) must be currently registered graduate students. When new officers are elected, new documentation must be submitted to the GSA.

- a. The person in the role of President cannot hold the role of Treasurer in a club.

5. Allowable expenditures for all clubs may include, but are not limited to, funding for: invited speakers, films or other media presentations, office supplies and postage, printing and publication, and social events.

- a. Speakers – Allocations are allowed in the following categories: honorarium, travel, food, and

lodging. For the GSA to pay these expenses, a *Speaker Contract* and *Tax form* (available at the GSA office) must be filled out and signed by the speaker. Co-sponsorship of speakers is urged. Speaker publicity must credit GSA club sponsorship. Original, itemized receipts must accompany all travel, food, and lodging expenses except personal car travel. Personal car travel will be reimbursed at the current Federal Government's Standard Mileage Business Rate at the time of travel for the round trip distance from their current address. The club must submit a copy of the advertisement announcing the speaker's program along with the *Speaker Contract*.

- b. Films, slide shows, videos, or other media presentations may be rented.
- c. Stationery, postage, and office supplies – Funds may be requested for these items. Campus mail should be used where possible.
- d. Printing and publication – Clubs may publish a newsletter to increase communication between members. Also clubs may allocate up to 20% of their budgets for the publication of scholarly work of club members. Such money can be used to pay for supplies and/or services. A club wishing to allocate a larger percentage of its budget to this purpose must submit a detailed proposal in writing to the GSA Treasurer for approval. Such proposal will consist of a budget stating the nature of expenses and co-sponsorships, along with minutes of the club's meeting at which the proposal was approved. The proposal will be considered at a regular GSA Finance Committee (GSAFC) meeting. A representative of the club must attend the meeting at which the proposal will be discussed. During those times when the GSAFC does not meet, the GSA E-Board will review and consider the club's application. Acknowledgement of your club's support must be clearly stated.
- e. Social events – This may include, for example, parties, happy hours, orientation, and coffee hours. All club events must be held in public places. Under no circumstances can events be held in a private residence. All members of each club must be invited and any abuse in this line may result in the club's budget being frozen until all club members are notified of any mishandling of club funds. A flyer or advertisement of the event must accompany the PO.
- f. Minor equipment – tangible items and inventory (excluding office supplies) valued under \$500 will be inventoried by GSA. Upon receipt of items clubs are responsible for contacting the GSA Treasurer or office staff to have item(s) logged. Removal of items from service (e.g. broken) must be conducted by contacting the GSA and seeking approval from the GSA Treasurer.

6. GSA Senate attendance by designated members is expected of each club and failure to meet this requirement may result in various sanctions, detailed below. For the purpose of official attendance at a GSA Senate meeting, no person may represent more than one Departmental, Special Interest or International GSA club.

### ***B. Departmental Clubs***

- 1. Purpose – A Departmental Club represents and serves the interests of the students of a single academic department and are budgeted according to the number of students it represents.
- 2. GSA Senate Attendance – All Departmental Clubs whose elected representatives (Senator/Alternates/Officers) miss two consecutive GSA Senate meetings shall have their budgets frozen, to be reinstated only when the representative(s) attends a subsequent GSA Senate meeting.
- 3. A Departmental Club may allocate up to \$200 per fiscal year for the reimbursement of an individual club member for conducting research and/or for a conference/convention attendance, according to the following guidelines:

- a. Conferences, conventions, and workshops – Clubs may reimburse their individual members for no more than \$200 each for presenters and \$100 for attendees for registration, transportation, lodging (maximum of \$150.00/night unless in a high demand area and received prior approval from the GSA Treasurer), and food (maximum of \$30.00/day). Membership fees are not reimbursable.
- b. Research- Clubs may reimburse their individual members for no more than \$200 each for student research expenses. Each grant recipient must be sent a letter indicating the approval of the application as well as any budgetary restraints or stipulations. A copy of this letter must be submitted to the GSA before any funds may be encumbered.
- c. Requests for payment must be accompanied by club minutes from an open general membership meeting showing club approval of such expenditure. Other supporting documents such as original, itemized receipts, a *Conference Grant Agreement*, conference programs, human subject expense logs and proof of payment must also accompany the PO, before payment can be rendered.
- d. Students granted waivers to the student activity fee are not eligible for these funds.

4. Capital Equipment – Items purchased with GSA funds costing \$500.00 or more each and which have an expected useful life of more than one year are considered capital equipment. This capital equipment is owned by the GSA, the Departmental Club is considered the depository and Sub-Board I is the accounting agency for the equipment. All requests for capital equipment purchases must first be reviewed and approved by the GSA Finance Committee. All items purchased must be for the use of all graduate students in the department and cannot be used by the department faculty or staff for educational or clerical purposes. Service contracts and measures to enhance security are strongly recommended. All the equipment is covered by an insurance policy under Sub-Board I. The GSA office maintains a record of all capital equipment.

At the beginning of the academic year, the GSA office will provide the club representatives with a list of all the capital equipment that the Departmental Club is entrusted with. All capital equipment must be available for inspection by the GSA and/or Sub-Board I, and the club officers will be responsible for presenting the GSA with an accounting of the status of said capital equipment at the end of the academic year. A report must be submitted to the GSA office whenever a piece of equipment becomes inoperable. Loss or theft must be reported to Campus Security within 24 hours and a copy of the report must be sent to the GSA. Expenses such as repair costs can be taken from the club budget. (This does not cover capital equipment purchased by the Mark Diamond Research Fund).

### C. *Special Interest and International Clubs*

1. Membership – No more than 30% of any Special Interest or International Club may belong to any one department. Voting membership shall be limited to currently enrolled graduate students that are represented by the GSA.
2. Activities – All activities must be advertised to the Graduate Student Body and the advertisement must be in English. If the advertisement is written in multiple languages then one language must be English.
3. Recognition – Each Special Interest and International Club must be recognized by the GSA Senate each year, unless said club has been approved under the early renewal process (4 and 5) below, and must be prepared at that time to present a summary of the past year’s activities and proposals for future activities. For more information see the *Club Recognition Guidelines*, available at [gsa.buffalo.edu](http://gsa.buffalo.edu). A club must be recognized by the GSA Senate before it may receive a budget.

4. Eligibility for Early Renewal – Special Interest and International Clubs who have been previously recognized by the GSA Senate are eligible to submit for early renewal of recognition and funding for the next budgetary year. Clubs who have missed three or more GSA Senate meetings in the current year are NOT eligible for renewal by this process.

5. Early renewal process – Clubs interested in renewal should submit an *Application for Renewal*. The GSA Vice President shall review all requests for early renewal. Renewal of recognition shall be based on service to the GSA constituency, service to the club’s membership and fiscal responsibility of the current budget year. The deadlines for complete application packets will be announced well in advance.

Special Interest Clubs – the purpose of a Special Interest Club shall be to provide the Graduate Student Body at large with services which would not duplicate those already being provided by the GSA or any Departmental or International Clubs. Special Interest clubs are subject to the following rules:

- a. Funding – Special Interest Clubs must submit a proposed budget along with their renewal of recognition. Clubs will be funded up to a maximum of \$600.00 to be determined by the GSA Senate at time of recognition. GSA sponsorship can only be cited by a Special Interest Club that has been funded by GSA.
- b. GSA Senate attendance – All Special Interest Clubs must send a representative to GSA Senate meetings; these representatives do not have voting rights. If this representative is missed at two consecutive meetings, the club shall have its budget frozen, to be reinstated only when this representative appears at a subsequent GSA Senate meeting. If the GSA Senate representative is missed at three meetings, GSA recognition will be withdrawn from the club.

International Clubs – The purpose of an International Club is to provide service events such as festivals, culture nights, films and speakers of interest to the Graduate Student Body at large. International Clubs are subject to the following rules:

- c. Funding – International Student Clubs will be funded equally at an amount set at the time that the general GSA budget is approved by the GSA Senate.
- d. GSA Senate attendance – All International Student Clubs must send a voting representative (Senator/Alternate/Officer) to GSA Senate meetings. If this representative is missed at two consecutive meetings, the club shall have its budget frozen, to be reinstated only when this representative appears at a subsequent GSA Senate meeting. If the GSA Senate representative is missed at three meetings, GSA recognition will be withdrawn from the club.

### **III. OTHER FUNDING OPPORTUNITIES**

#### **A. Special Activities Funding**

Any GSA club may apply for up to \$1,200 to fund a Special Activity. The Special Activities fund is set up to promote activities that will be of benefit to a large number of graduate students and not just to a single departmental, international, or special interest club. The GSA as a whole sponsors the activity, not the individual or group of individuals who propose it to the GSA Senate. The activity must be public and open. More complete guidelines relating to the fund and the application process, including deadlines for application, may be found attached to the *Special Activities Funding Application* available at [gsa.buffalo.edu](http://gsa.buffalo.edu) or in the GSA office.

#### **B. Interdepartmental Activity Funding**

Any group of two or more Departmental Clubs may apply for GSA funding to support an Interdepartmental Activity. The maximum amount of funding ranges from \$500-\$750, depending on the number of participating clubs; details can be found in the *Interdepartmental Activity Funding Application* is set up to encourage social and academic activities that foster interdisciplinary scholarship and/or relationships between students of different departments. More complete guidelines relating to the fund and the application process, including deadlines for application, may be found attached to the *Interdepartmental Activity Funding Application* available at [gsa.buffalo.edu](http://gsa.buffalo.edu) or in the GSA office.

#### C. Symposium Funding

Any GSA club may apply for up to \$1,400 to fund a graduate symposium. The Graduate Symposium Fund exists to promote the creation of formal meetings to give graduate students the opportunity to prepare and present research papers to their peers. The Symposium must be public and open. More complete guidelines relating to the fund and the application process, including deadlines for application, may be found attached to the *Symposium Funding Application* available at [gsa.buffalo.edu](http://gsa.buffalo.edu) or in the GSA office.

#### D. Community Outreach Program

Any GSA club may apply for a \$250 increase to their general fund through the Community Outreach Program. The Community Outreach Program is set up to promote service to local community agencies for the betterment of humanity, and to encourage graduate student involvement in the community. More complete guidelines relating to the Program and the application process, including deadlines for application, may be found attached to the *Community Outreach Program Application* available at [gsa.buffalo.edu](http://gsa.buffalo.edu) or in the GSA office.

#### E. Scholarly Publications Funding

Any GSA club may apply for up to \$1,500 towards the funding of an original and scholarly academic publication, such as a journal or the formal proceedings of a graduate student conference. More complete guidelines relating to the program and the application process, including deadlines for application, may be found attached to the *Scholarly Publications Funding Application* available at [gsa.buffalo.edu](http://gsa.buffalo.edu) or in the GSA office.

#### F. Conference Funding

All enrolled graduate students, except those granted fee waivers, are eligible and encouraged to apply for conference funding during the time they are registered as graduate students at UB. Students may use this funding for one or several conferences throughout their time at UB, but the total amount disbursed will not exceed \$550 for PhD students and \$350 for Master's students. This money is allocated by the GSA Senate so that graduate students can acquire useful professional experience through presenting their work at scholarly conferences relevant to their fields of interest or by participating as a conference attendee. More complete guidelines relating to the Fund and the application process, including deadlines for application, may be found attached to the *Conference Funding Application* available at [gsa.buffalo.edu](http://gsa.buffalo.edu) or in the GSA office.

#### G. Mark Diamond Research Funding

The Mark Diamond Research Fund (MDRF) gives grants to graduate students for research expenses related to their thesis or dissertation. PhD students may apply for up to \$3,000, MFA students for up to \$2,000, and Master's students for up to \$1,500. There is a lifetime total maximum of \$4,500 per student. Students who have been granted fee waivers are not eligible for this funding. Applicants should be in the latter stages of research. The following items are usually fundable by the MDRF Review Council:

- a. Equipment for most research purposes.
- b. Materials and non-reusable supplies.
- c. Travel expenses for required field work or consultation.
- d. Services requiring expertise not expected of the applicant or intrinsic costs of research.
- e. Limited photocopying of required documents at facilities outside SUNY/Buffalo.

More complete guidelines relating to MDRF, including the application process and deadlines may be found at [gsa.buffalo.edu](http://gsa.buffalo.edu) or by contacting the MDRF director, [gsa-mdrf@buffalo.edu](mailto:gsa-mdrf@buffalo.edu).

#### **IV. EXCLUSIONS FROM FUNDING**

1. Speakers – When the guest speaker is a faculty member of the University at Buffalo, University policies prohibit the payment of an honorarium to the speaker.
2. Mileage – Personal vehicle travel may be reimbursed at the current Federal Government’s Standard Mileage Business Rate at the time of travel. Mileage or fuel may be reimbursed, but not both.
3. Secretarial expenses – Each organization is expected to type its own minutes, news bulletins and notices. Note: This rule shall not apply to necessary clerical services that a department club may require to produce a scholarly publication.
4. Political and religious activities – No funds shall be allocated for partisan, electoral, political activities or sectarian religious activities. In this regard “partisan, electoral, political activities” applies only to persons or organizations involved in electoral campaigns, lobbying and/or rallies. Therefore, it does not apply to activities designed to provide information or scholarly debate regarding the academic, national, or world arenas.
5. Sales tax – The GSA and all GSA clubs are exempt from sales tax as we fall under the not-for-profit laws of the State of New York. Clubs must pick up a tax exempt form from Sub-Board I, in 341 Student Union prior to making any purchases. Note: Misuse of this tax exempt number is against the law and carries stiff legal penalties. Not only would such actions be a violation of the law, but would also be beyond the scope of the club officers’ duties and authority. The GSA will not be responsible for any misuse of this number.
6. Gifts and contributions – Clubs shall be limited in their spending on gifts and awards. Each club may spend up to \$50.00 per semester from their club budget on gifts and/or awards. These expenditures must follow other GSA guidelines and should be used for items in line with the club’s mission and goals. No funds may be allocated for donations or charitable contributions, except for fundraised money with the prior approval of the GSA Treasurer.
7. Publications - Publications may not be funded, with the exception of club newsletters and students’ scholarly work, and those publications funded by the GSA Scholarly Publication Fund.
8. Stipends – The GSA will not finance stipends or salaries other than those necessary for its operation of GSA, its clubs and their events. New salaried positions must carry a job description and must be approved by the GSA Senate.
9. Individual reimbursement – No club member will be reimbursed for expenses incidental to holding a club activity without prior approval of the GSA Treasurer. Examples of such, telephone costs associated with the use of a personal phone for club business (such as calling a guest speaker long distance), transportation expenses associated with holding a club activity (such as gas money to pick up

guest speaker or to go around town to get party supplies).

10. Gratuity- Gratuities must be limited to 20% or less of the total bill. Gratuities in excess of this amount will not be reimbursed.

11. Membership dues – No club funds may be used to pay for membership dues/fees.

12. GSA-hosted events – No club funds may be used to pay for the purchase or reimbursement of the cost of tickets for events organized by the GSA.

## **V. FINANCIAL ACCOUNTABILITY AND REPORTING**

1. The GSA Treasurer shall present a financial report to the GSA Senate at each of its regularly scheduled monthly meetings.

2. Expenditures from the GSA E-Board's Special Projects line shall be reported by the GSA Treasurer at the GSA Senate meeting immediately following the transaction.

3. The Director of the Mark Diamond Research Fund or a GSA E-Board shall submit a report of the Council's activity to the GSA Senate at the end of each granting period.

4. The financial record of the GSA in the Sub-Board Office will be open to all members of the GSA Senate and to all members of the GSAFC. The records are also open to all members of the GSA upon request to the GSA E-Board.

## **VI. SUBMISSION AND APPROVAL OF BUDGETS**

1. The GSA Treasurer will be responsible for submitting an annual budget to the GSAFC. The GSAFC will approve or amend the budget and make its recommendation to the GSA Senate. Budgets will be approved on a yearly basis, the fiscal year beginning August 1st and ending July 31st.

2. Each member of the GSA Senate will, at the time the GSA Senate is requested to act, be provided a copy of the old budget, the requested budget and the recommendation of the GSAFC.

3. All funds that remain unexpended at the end of the fiscal year will revert to the GSA general account, except funds allocated to the Mark Diamond Research Fund, approved fundraised money, and the GSA Capital Equipment Fund.

## **VII. INTERPRETATION AND ENFORCEMENT**

1. The GSA Treasurer and GSAFC shall be responsible for interpreting these guidelines and applying them to specific cases where they may be unclear.

2. The GSA Treasurer and GSA E-Board shall be responsible for enforcing these guidelines. This power of enforcement shall include any and all means necessary to ensure that these guidelines are followed and that GSA club officers are fiscally responsible to their constituents.

3. The GSAFC may recommend to the GSA Senate exceptions to these guidelines. Such appeals must be made by written request and presented to the GSAFC at its regular meeting by a representative of the appealing party.