SGAO
PB FUNDS
SPENDING WORKSHOP

PRESENTED BY THE STUDENT GOVERNMENT ACCOUNTING OFFICE
Acts as an intermediary between UNM accounting offices and student organizations. We work directly with GPSA to distribute allocated funds and ensure transactions are accounted for and authorized.

Processes necessary documents to make purchases or reimbursements.

SGAO staff:
   Alicia Armijo
   Rebecca Jeffers
   Joanna Garcia
   Student Employees

Alicia is the primary contact for PB Funded organizations, however, anyone in the office can assist you with your questions.

WE ARE HERE TO HELP YOU!!
GETTING STARTED

Get Chartered

• Only chartered student organizations are allowed to request and spend money allocated by GPSA.
• Must re-charter every year.

Review SGAO Workshop and Complete Quiz

• Two (2) officers must review and complete the quiz in order to access your GPSA or PB allocated funds.

Submit a Signature Authorization Form

• Minimum of 3 signatures.
• Advisor may be authorized but not required.
• Forms expire June 30th each year.
**WHAT ARE PB FUNDS?**

PB Funds = Pro-Rated Benefits

Available each semester to every recognized departmental student association (RDSA).
Each RDSA must be chartered.
Must be requested by the 8th Friday of each semester.

$9.50 per student is awarded based on the number of graduate students enrolled in your department as determined by enrollment report.

RDSAs requesting PB Funds are not eligible to participate in the GPSA budget process.
Per the Chartered Student Organization (CSO) Policy:

- Organizations receiving funding from the University must follow the fiscal policies and procedures of the University. In addition, organizations receiving ASUNM and/or GPSA funding must follow the fiscal guidelines developed by the Student Government Accounting Office.

- CSOs must deposit all funds received from any source in a University account.

- If your organization has an off-campus bank account and wishes to continue to receive funding from the university (ASUNM or GPSA), you will need to close the account immediately and provide proof of the closure and deposit any funds with the SGAO.
HOW TO REQUEST PB FUNDS

Send an email to: sgao@unm.edu with the following information:

- Email Subject: Fall 2020 PB Funds Request.
- Include:
  - Organization name.
  - Single academic department.
  - Contact information of person submitting the request.
  - SGAO account number (670xxx).
  - Estimated number of graduate students enrolled in your department.

Must send a separate request for the fall and spring semester.

Fall 2020 PB Funds request MUST be submitted to SGAO by the 8th Friday of the fall semester: October 9, 2020.
The School of Medicine is the RDSA and requests funds on behalf of all SOM student organizations.

SOM organizations will request funds directly from the Medical Student Association (MSA) president.

Must be requested each semester.

To request funds, please email MSA President, Robyn Bartel rbartel1@salud.unm.edu.
Per GPSA Bylaws, VIII Finance Code, Section 3. Pro-Rated Benefits (PB) Fund:

- C. 2. At the end of the fiscal year, an RDSA may keep up to 50% of funds allocated during the academic year. The remainder shall be reverted to the GPSA general fund. However, an RDSA’s remaining balance can never be reduced below $500 as a result of the reversion.

- C. 3. This reversion shall never include the RDSA’s self-generated funds.

- F. 1. Funds allocated by an RDSA directly to departmentally-associated student organizations will not revert at the end of the fiscal year.
Signature Authorization Form
No spending WITHOUT this on file in the SGAO.

Internal Requisition (IR)
Required for every purchase / reimbursement.
SIGNATURE AUTHORIZATION FORM

Student Government Accounting Office (SGAO)

SIGNATURE AUTHORIZATION FORM

Valid July 1 – June 30

➢ This form is used to establish or change authorized signers on your SGAO account.
➢ All signers must be renewed every July 1st to remain active on the account.

• In order to be an authorized signer, the individual must be a currently enrolled UVM student or a faculty/staff advisor of the organization. Please refer to the UVM Charterd Student Organization Policy for complete eligibility requirements.
• By being an authorized signer on this form, your e-mail address will be added to the SGAO list server.
• Complete, sign, and return this form to the SGAO (SUB 203, MSC03-2219) or sga@uvm.edu.

Date: ______________

Account Name: ___________________________________________ Index: 670 - _____

For changes to origination file only:

☐ ADD to current signatures on file*                   ☐ REPLACE all previously submitted signatures

*Requires authorization of current President or Treasurer on file for this account.

Signature ___________________________ Title ______________________________

☐ AUTHORIZED SIGNER(S)

<table>
<thead>
<tr>
<th>Print Name</th>
<th>Banner ID</th>
<th>E-mail</th>
<th>Signature</th>
<th>Title</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
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</tr>
</tbody>
</table>

☐ DELETE AUTHORIZED SIGNER(S)

Name(s) ___________________________ ______________________________

The above listed individuals will be recognized as duly authorized representatives for the account listed above. Your signature on this form indicates that, in accordance with University Business Policy and Procedures Manual Section 3718-1, 3720, 4000-1, 4320-2.3 (Conflict of Interest), you are certifying that neither you nor any relative of yours will inappropriately benefit from any payment made from the account listed above.

NO EXPENDITURES WILL BE PROCESSED WITHOUT THIS FORM ON FILE.

White – SGAO   Yellow – Student Organization  Green – Funded 04/29
**INTERNAL REQUISITION FORM (IR)**

**STUDENT GOVERNMENT ACCOUNTING OFFICE (SGAO)**

**STUDENT UNION BUILDING (SU) 3210**

**Email: sga@unm.edu • Website: www.unm.edu/~sgao**

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**ORGANIZATION:** The Billy Club  
**DATE:** 07/19/16  
**ORG. CONTACT:** Billy Crystal  
**PHONE:** 555-5555  
**E-MAIL ADDRESS:** billycrystal@unm.edu

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**PAYEE INFORMATION:** (check all that apply)  
**STUDENT**  
**FACULTY/STAFF/RA/TA/PA**  
**FOREIGN NATIONAL**  

- **PAYEE NAME:** Billy Ido  
- **Address:** 1234 Desert Springs Drive, Albuquerque, NM 87101  
- **UNM ID #:** 123456789  
- **E-mail:** billycrystal@unm.edu

---

**DESCRIPTION OF ITEMS/RECEIPTS TO BE PURCHASED OR REIMBURSED**  
(attach additional page(s) if more space is needed)

<table>
<thead>
<tr>
<th>Item</th>
<th>Quantity</th>
<th>Unit Cost</th>
<th>Total Cost</th>
</tr>
</thead>
<tbody>
<tr>
<td>1. Water Bottles</td>
<td>10</td>
<td>$2.50</td>
<td>$25.00</td>
</tr>
<tr>
<td>2. Snacks</td>
<td>5</td>
<td>$2.00</td>
<td>$10.00</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td></td>
<td></td>
<td><strong>$35.00</strong></td>
</tr>
</tbody>
</table>

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**REQUIRED FOR EVENTS**  
**NAME OF EVENT:** Billy Club Recruitment Event  
**DATE:** 07/19/16  
**START TIME:** 4pm  
**END TIME:** 6pm  
**LOCATION:** SUB Annex A  
**# of Attendees:** 50  
**If under 21, ATTACH LIST OF ATTENDEES**

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**ACCOUNT NUMBERS TO CHARGE AND AMOUNTS** (check all that apply)

<table>
<thead>
<tr>
<th>Account</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>123456</td>
<td>$25.00</td>
</tr>
<tr>
<td>789012</td>
<td>$10.00</td>
</tr>
<tr>
<td><strong>TOTAL AMOUNT:</strong></td>
<td><strong>$35.00</strong></td>
</tr>
</tbody>
</table>

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**EXPLANATION OF EVENT/PURCHASE:**  
**Billie Crystal**  
**Date:** 07/19/16  
**Authorized Signature:**

---

**COMMENTS:**  
**SGAO OFFICE USE ONLY**  
**Approved By:**  
**Date:**  
**Doc Type:**  
**Tracking #:**

---

**Cautions:**  
- All events require a flyer.  
- If under 21 attendees, a list of attendees is required.
You may request your balance sheet at any time.

# BALANCE SHEET

<table>
<thead>
<tr>
<th>GROUP NAME:</th>
<th>Nurses Without Borders</th>
</tr>
</thead>
<tbody>
<tr>
<td>GROUP ACCOUNT #:</td>
<td>670XXX</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>REVENUE</th>
<th>ACCT CODE</th>
<th>BUDGET</th>
<th>ACTUAL</th>
<th>BALANCE</th>
</tr>
</thead>
<tbody>
<tr>
<td>Fall 2019 PB Funds</td>
<td>PB</td>
<td>(1,623.00)</td>
<td>(1,623.00)</td>
<td>0.00</td>
</tr>
<tr>
<td>Spring 2020 PB Funds</td>
<td>PB</td>
<td>0.00</td>
<td>0.00</td>
<td>0.00</td>
</tr>
<tr>
<td>GPSA</td>
<td>1666</td>
<td>0.00</td>
<td>0.00</td>
<td>0.00</td>
</tr>
<tr>
<td>Non-Taxable Sales</td>
<td>Non-Tax</td>
<td>0.00</td>
<td>0.00</td>
<td>0.00</td>
</tr>
<tr>
<td>Department Transfers</td>
<td>Dept Xfers</td>
<td>0.00</td>
<td>0.00</td>
<td>0.00</td>
</tr>
<tr>
<td>Balance Forward - Self-Gen</td>
<td>SG</td>
<td>(912.69)</td>
<td>(912.69)</td>
<td>0.00</td>
</tr>
<tr>
<td>Balance Forward - PB</td>
<td>PB</td>
<td>(1,433.29)</td>
<td>(1,433.29)</td>
<td>0.00</td>
</tr>
</tbody>
</table>

| TOTAL REVENUE:       | (3,968.98) | (3,968.98) | 0.00    |

<table>
<thead>
<tr>
<th>EXPENSE</th>
<th>ACCT CODE</th>
<th>BUDGET</th>
<th>EXPENSES</th>
<th>BALANCE</th>
</tr>
</thead>
<tbody>
<tr>
<td>Self-Generated</td>
<td>Self-Gen</td>
<td>912.69</td>
<td>912.69</td>
<td>912.69</td>
</tr>
<tr>
<td>PB Funds - Current Year</td>
<td>PB</td>
<td>1,623.00</td>
<td>139.26</td>
<td>1,483.74</td>
</tr>
<tr>
<td>PB Funds - Prior Years</td>
<td>PB</td>
<td>1,433.29</td>
<td>1,433.29</td>
<td></td>
</tr>
<tr>
<td>Food / Refreshments</td>
<td>3180</td>
<td>0.00</td>
<td>0.00</td>
<td>0.00</td>
</tr>
<tr>
<td>Travel</td>
<td>4080</td>
<td>0.00</td>
<td>0.00</td>
<td>0.00</td>
</tr>
<tr>
<td>Account Name</td>
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<td>Account Name</td>
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</tr>
<tr>
<td>Account Name</td>
<td></td>
<td>0.00</td>
<td>0.00</td>
<td>0.00</td>
</tr>
<tr>
<td>Foundation Surcharge</td>
<td>80K2</td>
<td>0.00</td>
<td>0.00</td>
<td>0.00</td>
</tr>
</tbody>
</table>

| TOTAL:                | (3,968.98) | 139.26   | 3,829.72 |

| ACCOUNT TOTAL         | 0.00       | (3,829.72)| 3,829.72 |
An additional .5% charged to all expenses made from your SGAO account.

Charged monthly based on purchases.

This is automatically charged.

Make sure you have enough in your self-generated balance to cover the surcharge if you spend from self-gen.
SELF-GENERATED FUNDS

Cash and Checks

Examples:
- Membership dues
- Bake sales
- Apparel sales
- Fees
- Raffles

The transfer of funds from another University department into your account is not considered self-generated funds and must be spent according to transfer instructions.
SGAO cannot accept donations or sponsorships. Should be made using your SGAO account number at the UNM Foundation Office. If you need immediate access to these funds, bring a copy of deposit receipt to SGAO.
Any funds that are deposited into your UNM account become subject to most UNM policies. However, there are exceptions for items such as gifts, flowers, donations to non-profit organizations, etc.

Ask SGAO prior to making these sorts of purchases to ensure they are allowable.

Please refer to:
http://www.unm.edu/~ubpm/ubppmanual/4000.htm
A FEW THINGS ....

**Unallowable Expenditures**
- Political contributions to individuals or organizations.
- Payments to UNM employees outside of Payroll.
- Awards/Gifts to UNM employees.
- Gifts to students.
- Alcohol.

**Gift Cards / Incentives**
- Gift Card purchases **MUST** be made directly by an SGAO accountant. We **CANNOT** reimburse these types of purchases.
- Gift Cards **CANNOT** be given to University employees or individuals NOT associated with UNM, e.g., guest speakers in lieu of Honorarium payment.

**Honorarium**
- Payable to an individual of special achievement or renown.
- Payment does not constitute compensation.
- Cannot be paid to UNM employees or students.
TYPES OF TRANSACTIONS

**Reimbursements**
- Person pays out of pocket and submits original receipts and IR for reimbursement.

**Purchases**
- Submit IR.
- SGAO makes purchase for you and charges your account directly.
- If you are placing an online order, YOU may place the order directly and SGAO can pay with a PCard (by appointment only).
TYPES OF REIMBURSEMENTS

Petty Cash
(up to $100)

Check or Direct Deposit
Reimbursements should be submitted to SGAO no later than 30 calendar days after making the purchase.

Your reimbursement will be subject to tax if submitted late!!
Per UNM policy: Reimbursements and payments will not be processed if submitted more than 180 calendar days after the expenses were paid or incurred.

Reimbursements should only be made to UNM students and UNM employees.

Must submit original and itemized receipts showing the items purchases and method of payment (cash or card).
PETTY CASH

• Goods straight off the shelf
  • Cannot reimburse tax.
  • To avoid paying tax, use tax exemption notice (located at the back of booklet).

• Restaurant receipts
  • Must have the itemized receipt.
  • Can include tax and tip (tip cannot exceed 20%).
  • If you purchase alcohol, please do not include on food receipt. You cannot be reimbursed for alcohol purchase!

Person who made the purchase must be present in order to receive cash reimbursement.
SAMPLE PETTY CASH REIMBURSEMENT

Student Government Accounting Office
Reimbursement Form for Goods & Food Purchases

I hereby certify the expenses incurred, as reported on this form, were necessary and proper, and are just and true in all respects, and that no part of the amount requested to be paid or reimbursed has been paid or reimbursed by any other source.

Reimbursements:
If the payment being requested on this form represents reimbursement to a UNM employee, by signing below, the employee acknowledges that any expense incurred greater than sixty (60) days before receipt of this form by Financial Services will be considered additional taxable compensation per IRS regulations and hereby authorizes all applicable taxes to be withheld from their next paycheck.

$28.80
Total Amount of Request

Billy Idol
Payee's Name

Organization Name

The Billy Club

7/15/16
Date

***** DO NOT use this form for Travel Reimbursements *****
**CHECK / DIRECT DEPOSIT**

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**Paperwork timeline: 14-21 days**

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**Reimbursements over $100**

- Can be under $100 if payee chooses to receive a check instead of coming in for petty cash.

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**Only good for:**

- Goods straight off the shelf
  - Cannot reimburse tax.
  - To avoid paying tax, use tax exemption notice (located back of booklet).
- Restaurant receipts
  - Must have the itemized receipt.
  - Can include tax and tip (tip cannot exceed 20%).
  - If you purchase alcohol, please do not include on food receipt. You cannot be reimbursed for alcohol purchase!
PURCHASES MADE BY SGAO

- **On-line purchases**
  - Any on-line vendor
  - If you want SGAO to make online purchases, please schedule an appointment with your assigned accountant. YOU may come to SGAO & place your order; your accountant will make payment via PCard.

- **Bookstore**
  - Office supplies, etc.

- **On-Campus Vendor**
  - Food purchases from vendors in the SUB.
  - You do NOT have to pay out of pocket!

- **On-Campus Vendor**
  - UNM Catering, Daily Lobo, Facilities Management

- **On-Campus Vendor**
  - Must either pay out of pocket (reimbursement) or have SGAO use PCard.
  - Please only use them as a last resort!!!

- **Services Vendor**
  - Rental agreements, contracts
  - Can NOT reimburse for services

- **On-Campus Vendor**
  - Lobo Cash Card
  - Copy Center
You must make sure your organization submits paperwork 7 days prior to event for UNM Catering to process your order.

DO NOT place your organization’s order directly with UNM Catering. SGAO must verify the availability of your funds prior to purchase.

Fill out and submit the IR form to the SGAO. Payment will be made directly by the SGAO.

• UNM Catering will charge a $35 delivery fee.
• You will not be charged if you pick up your own order.
**Important**

- Students **SHOULD NOT** pay for any services with personal funds.
- All services MUST be pre-approved by UNM prior to payment.
- Contracts or agreements should not be signed by student group!

**Very Important**

- UNM students may be contracted for services, e.g., DJ, photography, musical performance, etc.; however, due to University policies, payment will be processed via scholarship, which may result in the payment being applied to the student’s outstanding balance in the Bursar’s Office.
- If no balance exists, a check / direct deposit will be processed.

**Instructions**

- Fill out and submit the IR form to SGAO.
- Be sure to include the federal tax ID/SSN and correct address.
- Some vendors may be required to fill out a W-9 form.
- Include invoice or **UNSIGNED** contract/agreement from the vendor.
This form is mandatory!!

Professional Services Checklist

☐ Date: ________________

☐ Name: __________________
   Business Name (if different): __________________

☐ Business Purpose / Name of Event: __________________
   ______________________________________
   ______________________________________

☐ Date of Event: ________________

☐ Amount of Payment: ________________

☐ Payment Method:
   ______ Present check day of performance
   ______ Mail check
   ______ P-Card
   ______ Other

Important:
- Students SHOULD NOT pay for services with personal funds.
- All services MUST be pre-approved by UNM prior to payment.
- Contracts or agreements SHOULD NOT be signed by student group!

This form MUST be completed and submitted prior to any expenditure of funds!
**What is it?**

- The appropriation process is different and separate from the spring budget process.
- A Chartered Student Organization may request funds for:
  - Unforeseen expenses (banners, conferences, events, etc.).
  - One-time capital outlays (computers, large equipment, etc.).
- GPSA recommends the grants process for travel funding.

**Important**

- A chartered student organization may receive **one** appropriation per semester from GPSA.
- The process will take approximately 3 - 5 weeks to complete if all forms are submitted by the appropriate deadlines.
- Funds allocated during this process must be spent within the same fiscal year (July 1 – June 30) they are allocated.

**Process**

- A representative from your organization must attend the GPSA Finance Committee meeting to explain the need for the requested funds.
- If the Finance Committee approves the appropriation, it will go on to the next full Council meeting for a vote.
- If the Finance Committee does not approve the appropriation, the process ends.
All international travel MUST be pre-approved by the Global Education Office **before** we will make any travel arrangements for your student organization.

Prior to arranging travel, **schedule an appointment with the SGAO** to discuss pre-payment options available for:

- Conference fees
- Airline reservations
- Hotel accommodations

Reimbursements can only be made to UNM students, UNM employees and official guests of the University.
**Travel Reimbursement Checklist**

**Original itemized receipts** for all expenditures being claimed for reimbursement must be provided.

*** All receipts MUST show method of payment. ***

Travel MUST be completed prior to reimbursement.

✓ **Airline Ticket Receipt and Itinerary**
   - Reimbursement will be processed upon receipt indicating that payment in full has been made.
   - It is preferable that airline tickets are paid, in advance, by an accountant in SGAO.
   - You may contact your SGAO accountant to set up a time to purchase your airline tickets.

✓ **Itemized Hotel Receipt**
   - Reimbursement will be processed upon receipt indicating that payment in full has been made.
   - It is preferable that hotel charges are paid, in advance, by an accountant in SGAO.
   - You may contact your SGAO accountant to set up a time to purchase your airline tickets.
   - Reimbursements are allowed for room and tax charges ONLY.

✓ **Ground Transportation**
   - Reimbursement will be processed upon receipt indicating that payment in full has been made.
   - Original rental car receipt.
   - Fuel receipts.
   - Original receipts for cab fare, Uber, parking, tolls, etc.
   - If driving and claiming mileage, you will be reimbursed at either ASUNM or GPSA rates, depending on your group’s affiliation.

✓ **Meal Expenses**
   - Provide itemized receipts for all meals being claimed.

✓ **Conference/Event Registration**
   - Reimbursement will be processed upon receipt indicating that payment in full has been made.
   - You may choose to contact your SGAO accountant to set up a time to purchase your conference registration.
   - Attach a conference agenda.

**Important:** If you are paying for others who are NOT seeking reimbursement, each individual must sign an AFFIDAVIT stating they will not seek reimbursement for any expenses related to the specific travel for which you are seeking reimbursement.
List of Don’ts

✓ Don’t sign your own reimbursement Internal Requisition (IR) form.
✓ Don’t pay taxes for goods.
✓ Don’t drop by the SGAO unannounced to schedule travel arrangements or to make online purchases.
✓ Don’t pay for Professional Services (DJs, photographers, etc.) with your own funds.
✓ Don’t purchase gift cards with your own funds.
✓ Don’t confuse Honorarium with Professional Services.
✓ Don’t offer gift cards in lieu of an Honorarium payment.
You are now ready to complete the quiz!

You must score 100% to receive credit towards completing the necessary steps to access the funds in your account with SGAO.

Go to sgao.unm.edu to access the quiz.