SGAO Spending Workshop

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

Processes necessary documents to make purchases or reimbursements.

SGAO staff:
- Rebecca Jeffers
- Alicia Armijo
- Joanna Garcia
- Student Employees

There is one accountant assigned to each student organization.

Accountant acts as your primary contact but anyone in the office can assist you with your questions.

WE ARE HERE TO HELP YOU!!
Who Needs This Info?

Organizations that received funding through the Spring 2020 ASUNM or GPSA budget process.

Undergraduate organizations who plan on receiving a budget through the ASUNM Fall 2020 budget process.

Organizations that have self-generated funds in a SGAO account.

There is a separate workshop for PB FUNDED organizations.
Why Do I Need This Info?

- **Mandatory** if you received a budget from ASUNM or GPSA.
- Learn how to utilize your funds.
- Understand SGAO processes and requirements.
Getting Started

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

Get Chartered

- Two (2) officers must review and complete the quiz in order to access your ASUNM/GPSA allocated funds.

Review SGAO Workshop Info

- Minimum of 3 signatures.
- Advisor may be authorized but not required.
- Forms expire June 30th each year.

Submit a Signature Authorization Form
Two Important Forms

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 UWM student or a faculty/staff advisor of the organization. Please refer to the UWM Chartered 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-serve.
- Complete, sign, and return this form to the SGAO (SUB 1018, MSC05-2210) or sgao@uwm.edu.

Date: ______________

Account Name: ____________________________________ Index: 670 - ___ ___ ___

For changes to original on file only:

☐ ADD to current signature(s) 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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<td>______________________</td>
</tr>
</tbody>
</table>

☐ DELETE AUTHORIZED SIGNER(S)

Name(s) ______________________ ______________________

________________________________

The above listed individuals will be recognized as duly authorized representatives for the account(s) listed above. Your signature on this form indicates that, in accordance with University Business Policy and Procedures Manual Section 3715-1, 3720-4000-3, 3826-2.8 (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 (Revised 06/19)
Internal Requisition Form (IR)

Must be submitted with EVERY purchase. This is your authorization to spend and SGAO’s authorization to release your funds.

- All events require a flyer.
- If under 21 attendees, a list of attendees is required.
# Your Budget

## ASUNM Funding Request Detail for FY 2019-2020

**Organization Name:** The Billy Club

<table>
<thead>
<tr>
<th>Category</th>
<th>Detailed Description</th>
<th>Unit Cost</th>
<th>Total Units</th>
<th>Original Total</th>
<th>Reduction</th>
<th>Final</th>
</tr>
</thead>
<tbody>
<tr>
<td>Honorarium</td>
<td>To show appreciation for guest speaker at club events</td>
<td>$100.00</td>
<td>1</td>
<td>$100.00</td>
<td>$-</td>
<td>$100.00</td>
</tr>
<tr>
<td>Copying Services</td>
<td>To print flyers for club recruitment</td>
<td>$30.00</td>
<td>1</td>
<td>$30.00</td>
<td>$-</td>
<td>$30.00</td>
</tr>
</tbody>
</table>

*ANY UNSPENT FUNDS REVERT TO ASUNM/GPSA JUNE 30TH*

<table>
<thead>
<tr>
<th>Committee Use Only</th>
<th>UNM Foundation Surcharge</th>
<th>Unit Cost</th>
<th>Total Units</th>
<th>Original Total</th>
<th>Reduction</th>
<th>Final</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td>$130.00</td>
<td>0.5%</td>
<td>$1.00</td>
<td>$-</td>
<td>$1.00</td>
</tr>
</tbody>
</table>

**Page Total**

<table>
<thead>
<tr>
<th></th>
<th>Overall Total</th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>Page Total</td>
<td>$131.00</td>
<td>0.0%</td>
</tr>
<tr>
<td></td>
<td>$131.00</td>
<td>$131.00</td>
</tr>
</tbody>
</table>

Committee and SGAO Use only:

*IF YOU NEED ANOTHER SHEET PLEASE CONTINUE ONTO THE TAB LABELED "BUDGET DETAIL SHEET # 2"*
An additional .5% charged to all expenses made from your SGAO account.

Charged monthly based on purchases.

This has been allocated in your budget.

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

You may request your balance sheet at any time.

<table>
<thead>
<tr>
<th>GROUP NAME:</th>
<th>The Billy Club</th>
</tr>
</thead>
<tbody>
<tr>
<td>GROUP ACCOUNT #:</td>
<td>670001</td>
</tr>
</tbody>
</table>

### REVENUE

<table>
<thead>
<tr>
<th>ACCT CODE</th>
<th>BUDGET</th>
<th>ACTUAL</th>
<th>BALANCE</th>
</tr>
</thead>
<tbody>
<tr>
<td>ASUNM</td>
<td>1620</td>
<td>(352.00)</td>
<td>0.00</td>
</tr>
<tr>
<td>GPSA</td>
<td>2666</td>
<td>0.00</td>
<td>0.00</td>
</tr>
<tr>
<td>Foundation Deposits</td>
<td>1000</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>
</tr>
<tr>
<td>Department Transfers</td>
<td>Dept Xfers</td>
<td>0.00</td>
<td>0.00</td>
</tr>
<tr>
<td>Balance Forward</td>
<td>1900</td>
<td>(295.63)</td>
<td>(295.63)</td>
</tr>
</tbody>
</table>

**TOTAL REVENUE:**

<table>
<thead>
<tr>
<th>ACCT CODE</th>
<th>BUDGET</th>
<th>ACTUAL</th>
<th>BALANCE</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>(647.63)</td>
<td>(647.63)</td>
<td>0.00</td>
</tr>
</tbody>
</table>

### EXPENSE

<table>
<thead>
<tr>
<th>GROUP ACCOUNT #:</th>
<th>670001</th>
</tr>
</thead>
</table>

### BUDGETED CATEGORIES

<table>
<thead>
<tr>
<th>EXPENSE</th>
</tr>
</thead>
<tbody>
<tr>
<td>Self-Generated</td>
</tr>
<tr>
<td>Office Supplies</td>
</tr>
<tr>
<td>Subscriptions / Educational Materials</td>
</tr>
<tr>
<td>Computer Costs</td>
</tr>
<tr>
<td>Non-Tax Equipment or Computer</td>
</tr>
<tr>
<td>Food &amp; Refreshments</td>
</tr>
<tr>
<td>Dues &amp; Fees</td>
</tr>
<tr>
<td>Postage</td>
</tr>
<tr>
<td>Other Supply Costs</td>
</tr>
<tr>
<td>Travel</td>
</tr>
<tr>
<td>Rent</td>
</tr>
<tr>
<td>Copying Services</td>
</tr>
<tr>
<td>Honorarium</td>
</tr>
<tr>
<td>Advertising</td>
</tr>
<tr>
<td>Professional Services</td>
</tr>
<tr>
<td>Facility / Space Rentals</td>
</tr>
<tr>
<td>Equipment Repair/Maintenance</td>
</tr>
<tr>
<td>Foundation Surcharges</td>
</tr>
<tr>
<td>Account Name</td>
</tr>
</tbody>
</table>

**TOTAL:**

<table>
<thead>
<tr>
<th>ACCOUNT TOTAL</th>
<th>BALANCE</th>
</tr>
</thead>
<tbody>
<tr>
<td>0.00</td>
<td>(546.11)</td>
</tr>
</tbody>
</table>

DISCLAIMER: This balance may not reflect pending bills or invoices not yet posted to your account. Consider this balance sheet a tool to help your organization reconcile their records.
Budget Revision

A Budget Revision will allow you to move unspent funds from one category to another, if approved by ASUNM or GPSA.

All requested changes MUST be approved prior to incurring any expense.

Submit, by noon, the Friday before the ASUNM Finance Committee meeting. (Schedule posted on ASUNM website).

GPSA Finance Committee - TBD

Can find out pass/fail the day after the committee meeting.
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.
Self-Generated Funds

Any funds that are deposited into your UNM account become subject to most UNM policies. However, there are exemptions 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
Important Reminder

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.
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.

Gift Cards / Incentives

- Gift Card purchases **MUST** be made directly by a 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.
ARE YOU REQUESTING A REIMBURSEMENT?

Yes

Completely fill out an IR form.

Is this a travel reimbursement?

Yes

Submit a signed travel reimbursement form and affidavit, if necessary.

No

Submit a signed reimbursement form.

Attach all itemized receipts.

Is your reimbursement less than $100?

Yes

Do you want cash?

Yes

If you have your Lobo ID, we can pay you now.

No

Is your address correct in the UNM system?

Yes

No

Fix it!!

SGAO will process for payment. You should receive your funds within 14-21 days.
Reimbursements should be submitted to SGAO *no later than 30 calendar days after making the purchase.*

Your reimbursement may 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. Reimbursing non-employees requires much more documentation and paperwork.

Must submit original and *itemized* receipts showing the items purchased and method of payment (cash or card).
Types of Reimbursements

- Petty Cash (up to $100)
- Check or Direct Deposit
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%).

Person who made the purchase must be present in order to receive cash reimbursement.
Sample Petty Cash Reimbursement
Check / Direct Deposit

Paperwork timeline: 14-21 days

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

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%).
### Purchases made by SGAO

<table>
<thead>
<tr>
<th>Category</th>
<th>Details</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>On-line purchases</strong></td>
<td>• Any on-line vendor.</td>
</tr>
<tr>
<td></td>
<td>• If you want SGAO to make online purchases, please schedule an appointment with your assigned accountant and your accountant will make payment via PCard.</td>
</tr>
<tr>
<td><strong>Bookstore</strong></td>
<td>• Office supplies, etc.</td>
</tr>
<tr>
<td></td>
<td>• SGAO will issue a Bookstore Requisition approving the purchase once the availability of funds is verified.</td>
</tr>
<tr>
<td><strong>On-Campus Vendor</strong></td>
<td>• Food purchases from vendors in the SUB.</td>
</tr>
<tr>
<td><strong>Lobo Cash Card</strong></td>
<td>• You do NOT have to pay out of pocket!</td>
</tr>
<tr>
<td><strong>On-Campus Vendor</strong></td>
<td>• UNM Catering, Daily Lobo, Facilities Management</td>
</tr>
<tr>
<td><strong>Copy Center</strong></td>
<td>• Must either pay out of pocket (reimbursement) or have SGAO use PCard.</td>
</tr>
<tr>
<td></td>
<td>• Please only use them as a last resort!!!</td>
</tr>
<tr>
<td><strong>Services Vendor</strong></td>
<td>• Rental agreements &amp; contracts</td>
</tr>
<tr>
<td>(Off campus vendor)</td>
<td>• Can NOT reimburse for services; SGAO must make payment!</td>
</tr>
</tbody>
</table>
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. Once funds are verified, **YOU** place the order.

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.
## Professional Services Vendors

### 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
- Complete the Professional Services Checklist.
- 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.
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!
# Appropriation

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

## Important
- A chartered student organization may only receive one appropriation per semester from ASUNM and/or GPSA.
- The process will take approximately 2 - 4 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.
- Make sure all requested funds have been approved by all appropriate parties before spending.

## Process
- A representative from your organization **must** attend the ASUNM / 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 ASUNM Senate / GPSA Council meeting for a vote.
- If the Finance Committee does not approve the appropriation, the process ends here.
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 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.

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Student Government Accounting Office
TRAVEL REIMBURSEMENT FORM

I hereby certify the expenses incurred, as reported on this form, were necessary and proper, are just and true in all respects, and that no part of the amount requested be paid or reimbursed has been paid or reimbursed by any other source. I also certify that any travel associated with the above expenses has been completed for the stated UNM Business Purpose.

Destination: ____________________________________________________________

Departure Date & Time: ___________________________ Return Date & Time: ___________________________

Lodging / Hotel Name: __________________________________________

Lodging / Hotel Address: __________________________________________

Total Amount of Request: ___________________________

Printed Name: __________________________________________

Organization Name: __________________________________________

Banner ID #: __________________________________________

Signature: ___________________________ Date: ___________________________

NECESSARY FOR ALL TRAVEL REIMBURSEMENTS
List of Don’ts

- Don’t sign your own reimbursement Internal Requisition (IR) form.
- Don’t spend unapproved funds.
- Don’t spend funds until they are in your SGAO account.
- Don’t pay taxes for goods.
- Don’t drop by the SGAO unannounced to schedule travel arrangements. *Please schedule an appointment with your accountant.*
- Don’t pay for Professional Services (DJs, photographers, etc.) with your own funds.
- Don’t purchase gift cards.
- Don’t confuse Honorarium with Professional Services.
- Don’t offer gift cards in lieu of an Honorarium payment.
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.