Student Bar Association Internal Budgetary Committee Procedures and Guidelines

2019-2020

Cole Downey
Treasurer

Contents

Communication and Clarity

It is the SBA and the IBC's goal to establish a budgetary process that is transparent, efficient, and simple. This guide is produced with the sole purpose of assisting student organizations with understanding and navigating the budgetary process. If you have any questions, please do not hesitate to email sbatreasurer@lclark.com for clarification on any financial matter.

Student Organization Funding Eligibility

Each student organization that was approved by the Student Bar Association the previous semester, has enough members to reasonably continue operations and event execution throughout the upcoming semester, and whose treasurer has attended the yearly student treasurer training (or viewed the video recording of the training session) is eligible to apply for the allocation of SBA funds the semester after they have been approved.

Account Overview

The SBA oversees 4 accounts: The student organization account, the LSDAC account, the travel account, and the presidential discretionary account. The SBA allocates funds from these accounts under different circumstances and utilizing different procedures.

Basic Budgetary Overview

Student organizations apply for funds from the SBA on a semesterly basis, which are then allocated to each organization with SBA's discretion. Student organizations do not receive those funds as cash but are guaranteed receipt of those funds upon proper filing of a reimbursement form. In short, student organizations are allocated funds which they then receive after incurring expenses and filing for reimbursement.

Individual Student Organization Accounts

With few exceptions, student organizations do not have their own accounts. Student organizations have the option of filing for their own account. In the interest of budgetary efficiency, applications will only be considered if an organization receives enough donations or financial contributions from outside sources to warrant the need for their own independent account.

Yearly Rollover

The SBA's funds are provided by the school on a "use it or lose it" basis. Funds do not carry over between school years, as the end of the fiscal year requires that the SBA's funds are returned to the school's general account. A successful execution of the SBA budget will see exactly $0 remaining at the end of the fiscal year.

Semesterly Rollover

Student organizations will be allocated funds for the semester on a "use it or lose it" basis to prevent student organizations from stockpiling, and to incentivize healthy spending. Any funds allocated to a student organization will not be available the following semester and should be utilized in full for the semester that they are allocated.

Restricted Accounts

Restricted accounts are accounts that do not roll back at the end of the fiscal year, with the money being retained by that department/organization. The school has the power to establish restricted accounts but does so under extreme scrutiny. Any requests or questions regarding the establishment of restricted accounts should be directed to the business office.

SBA Semesterly Student Organization Budget Allocation Application

Budget allocation occurs on a semesterly system. Organizations will be informed of the deadline for the application soon after the start of the school year. The application form will be made available on the SBA IBC Web page. Organizations will fill out the application and email it in the form of a **PDF** to the SBA Treasurer account (sbatreasurer@lclark.edu). Do not use Google Drive to share the file, as any complications in the permissions will not allow multiple people to view the document when the panel begins considering applications. The information within this application will be checked against SBA IBC's records from the following year for the relevant student organization to verify that the information is correct.

SBA will compose a panel of individuals including the IBC, the SBA President, and several faculty and administrative members who will consider all the applications jointly. There will be an optional opportunity for student organizations to send a single representative to speak to the panel on their need for SBA funds. This is not required and choosing not to send a representative will in no way affect the panel's consideration of the organization's application. The panel will then allocate a certain semesterly budget to each organization that applied by considering a variety of factors including, but not limited to, the student organization's financial discipline, their contribution to the campus, their consistency with promoting events, and their fall vs. spring event balance.

After the budgetary panel has concluded their discussion and finalized the SBA student organization budget, organizations' semesterly allocation will be communicated to the presidents and treasurers within 24 hours of the final decision.

Student Organization Reimbursement Process

At no point can the SBA or IBC distribute "cash" to a student organization. Funds that have been allocated to organizations are a guarantee that those funds will be reimbursed upon filing of a proper reimbursement form. This section will discuss the steps necessary for student organizations to file such a reimbursement.

3 Forms of Purchase for Eventual Student Organization Reimbursement

1. **Use a Personal Credit or Debit Card**
   Making a purchase with a personal credit or debit card ensures that at the very least you

have a personal record of your transaction. You will need to have an itemized receipt, as audits performed by the business office will require evidence that your purchase was for items that comply with the business office spending guidelines. If you are not provided an itemized receipt, make sure to request one from the vendor. If you lose the receipt, call the vendor with all the relevant information (name, amount of purchase, date, last four numbers of card, etc.) and they will likely be able to provide a receipt either physically or electronically. Student organizations should take note that the business office has spending guidelines independent of the SBA and will not approve reimbursements that do not comply with these guidelines. A copy of these guidelines will be made available via the SBA Student Forms web-page.

2. **Utilize Bon Appetit Catering Service**
   Most expenses incurred by student organizations are for food for various meetings and presentations. Students can opt in for Bon Appetit catering when completing the "room reservation form" online. Students wishing to utilize the Bon Appetit catering service should check the relevant box on the online form, and email Linda Lopeman with your request. After confirmation with Linda, the student organization should then email the SBA treasurer account (sbatreasurer@lclark.edu) to confirm that the amount to be charged is attributed to the correct organization for the correct amount.
3. **Through a School Purchasing card (P-Card)**
   If neither of the other options are available or realistic, students may approach a Lewis and Clark Law administrator about using their purchasing card for a student organization purchase. Student organizations will need to communicate with the staff members about the logistics of making the purchase, and the purchase may only happen with the administrator present. When making the purchase, students will need to make sure they receive an itemized receipt. Administrators will have the responsibility of emailing the SBA treasurer account (sbatreasurer@lclark.edu) to confirm that the expense is incurred by the correct student organization for the correct amount. Failing to do so will charge the SBA accounts without proper allocation of the cost to the correct student group.

Incurring a Service Expense

If you are purchasing a service i.e. paying a speaker or ordering a banner, the speaker or vendor must provide you with a W-9 in order to be paid. You will not be reimbursed. The vendor must bill the school directly to be paid. This is an IRS rule since this is taxable income (see the Business Office guidelines). When working with the school to purchase a service, email the SBA Treasurer account (sbatreasurer@lclark.edu) so that the IBC can confirm the correct student organization and the correct amount.

Filing for a Reimbursement for a Co-Sponsored Event

Co-Sponsored events are an excellent opportunity for student organizations to collaborate and host events that may not be feasible for one organization. It can also be an option for groups hoping to utilize or share funds without needing to take on the sole responsibility of hosting an event. When co-sponsoring events, student organizations have the responsibility to discuss between themselves who will bear the costs of the event. One student can incur a cost, and that cost can still be split between organizations.

For example: Student A buys food for an event that costs $250. Group Z only wishes to use $50 of their allocated budget for the event, while group X wishes to use $200 of their allocated budget for the event. Student A fills out a reimbursement form, obtaining the signatures from each treasurer of an organization whose allocated budget will be impacted. Here they would need both treasurer signatures from group X and group Z. They should then note on the reimbursement form the amount each group is drawing from their allocated budget, so the SBA and IBC are aware and document the costs properly. The student will turn in the reimbursement form with an itemized receipt and be reimbursed the full amount. The treasurers will update the financial records of both groups to reflect the split costs.

Filing for Student Organization Reimbursement After Use of a Personal Credit or Debit Card

1. **Fill Out the Student Organization Reimbursement Form**
   This is a green form available to the left of the L&C Law Business Office. This form is also available via the SBA Student Forms website. Fill out the full top portion and have your group treasurer sign/initial on the line next to "Group Treasurer Initial." Leave the line next to "SBA Treasurer Initial" blank. Fill out the receipt date, the Description/Purpose, the where (place of purchase), and the amount for each purchase. Leave the Account # section blank. Then total your amounts along the bottom.
   Next, staple your original, itemized receipts to the reimbursement form. If you have talked with either Lisa or the business office about any other materials they may need in addition to or substitution of the receipt for purchase, you should attach that as well.
2. **Turn it into the SBA Drop-box**
   This is the wooden drop-box located outside the SBA and PILP office in the eastern most part of the McCarty Classroom Complex. The deadline for the weekly drop off is **Tuesday at Noon.** Any reimbursement form dropped off before this deadline will be processed by the SBA IBC with a tentative delivery date of funds the **following Friday.**
3. **SBA IBC Acknowledgement**
   The SBA will organize the reimbursement requests, certify that the reimbursement falls within the allocated amount for each student organization, and verify that they have been recorded in the student organization's budget properly (See Student Organization Treasurer Record Keeping). If there is an issue, the SBA IBC will email the student listed on the reimbursement form to verify any changes that need to be made. The SBA IBC will then deliver these to the Business Office.
4. **Business Office Processing**
   The business office will check the reimbursements to certify that the expense incurred complied with the Business Office Spending Guidelines including the presence of an original itemized receipt. Once verified, the Business Office will either mail a check or

direct deposit the amount requested to the student. If a student would like to change the address this check is mailed to, or switch to direct deposit, they can do so through the registrar.

Student Organization Discretionary Funds

Student Organization Discretionary Funds are used for the sole purpose of funding events for students during the beginning of the semester before they have been approved for funds from the SBA. This is to ensure that events can still be hosted to benefit the campus during the beginning of the school year and when funds have been allocated to groups. Each student organization is guaranteed **$200** during this period to host an event (or events) that benefit the campus. If used, this Student Organization Discretionary Fund will not be deducted from a student organization's eventual Semesterly Budget Allocation. However, Student Organization Discretionary Funds will no longer be available past the date that the semesterly budget allocation event is held. These funds are for incentivizing early semester events only.

LSDAC Fund

The Vice President of Diversity and Inclusion overseas and distributes a budget separate from the Student Bar Association's budget called the LSDAC Fund. The Law Student Diversity Action Committee (LSDAC) serves to educate, engage, and empower students to be agents in a well-informed shift of campus culture.

As an organizing platform, LSDAC seeks to amplify the voices of the marginalized, thereby building power from within the student body. By openly acknowledging the history and context of systemic oppression, Lewis & Clark Law students, faculty, staff, and administration will more readily cultivate the required cultural shift. LSDAC recognizes that diversity is not merely an idea; it necessitates action from all members of the community, working collaboratively and accountably to foster an environment welcoming to every race, gender, sexuality, class, mental or physical ability, or other marginalized identity.

The LSDAC Fund is intended to go towards student efforts to improve retention and representation of students from marginalized backgrounds at Lewis and Clark Law School. Funds are distributed on a need basis and can only be provided after an application for SBA funding has been completed and processed by the Internal Budget Committee (IBC).

If you would like more information about the LSDAC Fund or you would like to request funds directly, please contact the current Vice President of Diversity and Inclusion, **Amanda Pham Haines**, at **aphamhaines@lclark.edu**.

Student Organization Treasurer Record Keeping

Student organization treasurers are required to maintain their own financial records, to be overseen by the SBA Treasurer. The SBA Treasurer will provide a link to a Google Sheets file with sheets for every student organization receiving funds, with each organization's sheet being listed along the bottom tabs via their abbreviation. No student organization will be able to edit any cells except those corresponding to their own organization. Permission will be granted to both the student organization's president and treasurer via their lclark google accounts to edit these sheets.

Listed in the top left of your sheet will be the organization name, and the amount that the SBA has allocated to your organization for the semester. You will not have permission to edit this information. The table below is used for your organizational expenses, which your organization (President and Treasurer) will have the permission to edit. As expenses are incurred and reimbursement forms are filed, this sheet will be a record of all expenses that are filed for reimbursement. When filling out and turning in reimbursement forms, the student organization's treasurer should ensure that this information is up to date. This information will be reviewed and corrected if necessary by the IBC upon evaluation of the reimbursement form. Failure to keep accurate records will be a consideration during future semester budget applications.

That total amount will automatically feed back to the master balance sheet, which will inform the SBA IBC how much each organization has spent of their allocated amount and whether the SBA is on track to utilize its full semesterly budget. A full demonstration of this system will occur at the Treasurer Training event.

Travel Funds Application

The Student Bar Association also oversees the approval and reimbursement of travel funds. A certain amount of funds is budgeted for a specific travel account that is delegated for the support of students wishing to travel. Travel Funds are requested on an individual basis and have no intersection with on campus student organizations. Even where certain travel trips are intrinsically associated with certain student organizations, the application and reimbursement of travel funds are not considered alongside student organizations. Additionally, travel funds cannot be used to bring outside speakers to the law school.

Travel Fund Limits

In the interest of supplying travel funds for as many students as possible, the following limits have been imposed by the SBA: 1 student can receive a maximum of $250 for travel. This means that a group of 4 students traveling to the same destination for the same purpose can receive a maximum of $1,000, which is the cap. Any group larger than 4 students will not be considered for any amount over the $1,000 cap. Students traveling to the same destination for the same purpose will be required to apply together. Students who submit applications for a duplicate trip after a previous application has been approved for another student will require that the IBC reconsider the previous application alongside the most recent application.

<u>Steps for Applying for SBA Travel Funds</u>

1. **Fill Out the Travel Request Document**
   Under the Student Bar Association Student Forms section of the L&C Law School website, a student can access the online Travel Funds Application form, and the Travel Funds Application PDF. If a student elects to use the online form, the website will automatically email the SBA Treasurer account (sbatreasurer@lclark.edu) with the completed form. If a student elects to use the PDF, they will need to email it to the SBA Treasurer themselves upon completion.
2. **Lobby for Travel Funds (Optional)**
   Once a month IBC will meet to hold an open and closed meeting, the date of which will be announced to the entire student body and advertised on the school announcements account. The open meeting will occur first, allowing students who have submitted travel applications to speak on behalf of their application. A student's choice not to advocate will not have an effect on the IBC's consideration of their application. The closed meeting will occur directly afterwards, wherein the IBC will discuss any pressing issues and vote on the submitted travel applications.
3. **Notification**
   After the decision has been made, the IBC will communicate their decision regarding Travel Funds Requests to each student who submitted within 48 hours of the vote.

<u>Travel Reimbursement Procedure</u>

1. **Fill out Student Reimbursement Form (Same Green Form)**
   This form can be located just outside the business office and also on the "student forms" section of the L&C SBA Web Page, and is the same form used by students for reimbursements for expenses incurred as part of an organization. Attach itemized, original receipts to the reimbursement form. These receipts cannot be flight plans or reservations, but actual receipts proving that the costs have already been incurred. There is no need to sign/initial the line next to “Group Treasurer Initial.” Leave the line next to “SBA Treasurer Initial” blank. Fill out the receipt date, the Description/Purpose, the where (travel location), and the amount for each purchase. Leave the Account # section blank. Then total your amounts along the bottom.
2. **Turn this into the SBA Drop-Box.**
   This is the wooden drop-box located just outside the SBA and PILP office in the eastern most part of the McCarty Classroom Complex. The deadline for the weekly drop off is **Tuesday at Noon.** Any reimbursement form dropped off before this deadline will be processed by the SBA IBC with a tentative delivery date of funds the **following Friday.**
3. **SBA IBC Acknowledgement**
   The SBA will organize the reimbursement requests, certify that the reimbursements fall within the allocated amount for each student’s travel, and record them in the SBA travel ledger. If there is an issue, the SBA IBC will email the student listed on the

reimbursement form to verify any changes that need to be made. The SBA IBC will then deliver these to the Business Office.

4. **Business Office Processing**
   The business office will check the reimbursements to certify that the expense incurred complied with the Business Office Spending Guidelines including the presence of an original itemized receipt. Once verified, the Business Office will either mail a check or direct deposit the amount requested to the student. If a student would like to change the address this check is mailed to, or switch to direct deposit, they can do so through the registrar.

Donation and Fundraising

Solicitation of Fundraising

The development office manages numerous fundraising requests to alumni, corporations, law firms, foundations and other individuals. If your organization plans to fundraise for cash contributions of any amount or non-cash items over $500 during the 2019-20 academic year, **you must receive approval from Vivian Robbins, Development Coordinator, before you begin solicitations.** When contacting the development office, provide:

1. Name of student organization
2. Student contact name
3. Event date, time and location (if applicable)
4. Type of request
   - How will you contact the potential donor? Phone, letter, personal ask, email?
   - Is this an event sponsorship or general donation?
   - Are you requesting cash or products/services?
   - What benefits will be offered to the donor?
5. Whom do you plan to contact?
   - Alumni
   - Corporation/law firm/business
   - Individual
   - Foundation
   - Community group

Resources to Help You

The Development Office is available to help your organization create a fundraising plan. They have worked with numerous student organizations, and have fundraising letters, donation forms and information regarding successful approaches. Please contact Vivian Robbins at least **two weeks prior to requesting donations and/or sponsorships.** This timeline applies to all requests for cash contributions of any amount and non-cash items valued over $500.

Receiving and processing Donations

All donations should be delivered to the Development Office for processing and deposit. All gifts, cash and non-cash, regardless of amount will be acknowledged and receipted by the

Development Office. Non-cash donations require that a student organization representative complete the **L&C Law Donation Form** available on the Student Forms website. Please contact **Vivian Robbins, Development Coordinator** (vrobbins@lclark.edu) for questions about this process or gift acceptance policies at Lewis & Clark.

SBA Expenditure Guidelines

Advertising Requirements

Events utilizing SBA funds must be advertised in accordance with the standards equivalent for reserving a room. This includes advertising on the Announce Account Email, and proper placement of posters in designated areas well in advance of the event. The event must be open to and advertised towards the entire student body.

Speaker Event

The SBA will not reimburse for any speaker fee or honorarium.

Charitable Donations

Funds raised for the purpose of being donated to a charity may be deposited into the SBA Student Organization account. Upon proper completion of the student reimbursement form (and the furnishing of a W-9 by the charitable organization), a student will be reimbursed for their donation to a charitable organization. However, funds allocated to a student group by the SBA which were not raised for the purpose of being donated to a charity are not to be donated and will not be reimbursed.

Registration Dues

SBA will fund a maximum of ½ of registration dues/national dues.

Employment

The SBA shall not directly fund any student clerks, clerkships, externships, internships, or other employment activity.