

# **Policies and Procedures for Tier III Organizations**

**University of Connecticut  
Department of Student Activities  
Effective August 21, 2012**

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<sup>1</sup> Given the nature of their relationship with and oversight from the Department of Student Activities Programs Office, only the policies and procedures described in Part I and Section I of Part II of this document apply to the Student Union Board of Governors (SUBOG).

## **Introduction to Tier III Student Organization Operation Policies and Procedures**

This document is intended to set policies and procedures as well as provide guidance to student officers of Tier III Student Organizations at the University of Connecticut in fulfilling their responsibility to ensure these organizations are managed in accordance with relevant University and State policies and procedures and consistent with sound business and financial management principles. Tier III student leaders are responsible for familiarizing themselves with these policies and ensuring that their organizations are in compliance at all times. Failure to remain in compliance with these policies and procedures may result in sanctions including, but not limited to suspension of access to facilities, funding, and/or recognition by the University as a student organization.

Tier III student organizations are established by the University and are managed on a daily basis by students with oversight by the University. These organizations include Daily Campus<sup>2</sup>, Graduate Student Senate<sup>2</sup>, Nutmeg Yearbook<sup>2</sup>, Residence Hall Association, Student Union Board of Governors (SUBOG), UCTV<sup>2</sup>, Undergraduate Student Government<sup>2</sup>, and WHUS Radio<sup>2</sup>.

The tiered system of student organizations was created by the Department of Student Activities to establish distinctions between different types of student organizations based on their variety of purposes and different levels of risks and financial responsibilities. The “Tier III” designation describes organizations supported by student fees with high visibility on campus, high accountability to a large constituency of students, moderate to high risk activities, regular interaction with University staff, and reliance on the University for funding, financial support, facilities and event planning support.

“Tier III Organizations” include Trustee Accounts and non-Trustee Accounts. Trustee Accounts were established by the University with approval from the State of Connecticut. Trustee Accounts are operated in compliance with Sections 4-52 through 4-57a of the Connecticut General Statutes, the State of Connecticut Comptroller’s Office, Accounting Procedures Manual for Activity and Welfare Funds and relevant state and University policies. All of these documents have been used to inform the policies outlined in the following policies and procedures.

Tier III Organizations may develop specific internal operating policies and procedures to meet their organization’s objectives. Likewise, organizations may establish a 'board of directors' to assist in developing organizational vision, direction and for consideration and approval of organization policies and procedures.

Tier III Organization policies, procedures and management decisions may not be in conflict with the policies of the State of Connecticut, the University of Connecticut, or those included in this document. The Department of Student Activities (DSA) must review and approve all internal operating policies and procedures of Tier III prior to implementation by the organization.

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<sup>2</sup> These organizations are designated as Trustee Accounts, established by the University with approval from the State of Connecticut.

The policies and procedures in this document supersede all other previous practices, implied or explicit.

### **Policy Development and Review**

The Policies and Procedures for Tier III organizations shall be distributed to organization Chief Operating Officers and Chief Financial Officers following their election/appointment. Policies will be reviewed in the summer of each year by DSA staff and Tier III Organization advisors. An updated version of the policies will be provided to the officers of each Tier III organization at the start of each academic year. DSA welcomes the input, opinions and comments of all student leaders regarding these policies throughout the year. Additionally, Tier III organization officers will be invited to present and discuss changes and possible new policies during a more structured meeting each spring semester. DSA may update or modify Tier III Organization policies at any time to reflect changes in state or University policies. Final approval of any new or changed policy shall rest with DSA after input from the Tier III Account officers is considered carefully. Tier III Account officers who disagree after final approval should meet with the appropriate staff in SAIL or SABO (depending on the policy) and the Director of Student Activities. If the results of these discussions are still not satisfactory, Tier III officers may appeal any DSA decision to the Vice President for Student Affairs. Dissenting opinions on policies, proposed policies, and policy changes will be kept on file by the Director of Student Activities.

### **Definitions and Contacts**

DSA – Department of Student Activities

SABO – Student Activities Business Office; Beth Desjardin at [bethany.desjardin@uconn.edu](mailto:bethany.desjardin@uconn.edu)

SAIL – Student Activities Involvement & Leadership Office; Becca Herman at [becca.herman@uconn.edu](mailto:becca.herman@uconn.edu) and Allison Hopkins at [student01234@ad.uconn.edu](mailto:student01234@ad.uconn.edu)

## Part I: General Tier III Policies/Procedures

### I. Registration Requirements

A. Tier III Student Organization registration requirements are consistent with registration requirements for all registered student organizations at the University of Connecticut, as stated in the “[Blueprints Student Organization Manual](#).”

#### B. Organization Registration Form:

1. An up-to-date student organization registration form must be on file with DSA in order for the organization to be considered fully registered as a Tier III organization. Only registered student organizations have access to funding and facilities.

#### C. Governing Documents:

##### 1. Constitutions:

- a. Tier III Organizations are required to keep an updated copy of their constitution on file with DSA at all times.
- b. Every four years each Tier III Organization must re-ratify their constitution and submit it, along with meeting minutes demonstrating the ratification, to SAIL. The constitution should be reviewed and, if necessary, updated with advisement from DSA in such areas as officer and staff responsibilities, decision-making procedures, budgetary/fiscal matters, etc.
- c. If changes are made to the organization’s constitution outside of the four-year submission cycle, Tier III Organizations must submit their updated constitutions to SAIL within two weeks of the ratification.
- d. See the Blueprints Manual for Student Organizations for a list of required elements of student organization constitutions.

##### 2. By-Laws/Supplemental Governing Documents:

- a. Each Tier III Organization may have supplemental governing documents in addition to a constitution (by-laws, codes of conduct, etc.). These will include policies that are specific to their organization’s needs.
- b. Tier III Organizations are required to have an updated copy of any by-laws or other supplemental governing documents on file with DSA at all times.
- c. By-laws and other supplemental documents should be reviewed annually by the organization. If and when any changes are made to these documents, an updated copy must be submitted to SAIL, along with the meeting minutes demonstrating the ratification of the changes.
- d. Every Tier III Organization is required to maintain up-to-date copies of the following documents at all times:
  - i. Position Descriptions for all elected or appointed positions, including but not limited to executive officers, board members, committee chairs, department heads, senators, and staff members (student or non-student). These descriptions must include the primary responsibilities of the position and the qualifications needed to gain the position. They may also include details on the appointment dates, compensation, or other specifics as needed by

the organization. A position description template and samples are available from SAIL.

- ii. Organization Chart that visually represents the reporting structure of the organization's leadership. Samples are available from SAIL.

#### D. Officer Training:

1. Tier III Organization officers are required to participate in the training necessary for their positions, including, but not limited to the Triad Leadership Program. Like the SOLID Program for Tier II Organizations, participation in the Triad Leadership Program is a registration requirement for Tier III student organizations. Triad is designed to help student leaders in Tier III organizations prepare for their roles, develop leadership and management skills, ensure the organizations are aware of university policies and resources, and promote responsible stewardship of organizational resources. In addition to Triad, certain positions may require ongoing training in the form of advising meetings or other workshops.
2. The Triad Leadership Program consists of three retreats, bi-weekly meetings, and various experiential activities.
3. In order to maintain an active registrations status, Tier III organizations must meet the following requirements:
  - April Retreat – Each Tier III Organization is required to send at least three officers, including the Chief Organization Officer (COO) and Chief Financial Officer (CFO).
  - August Retreat – Each Tier III Organization is required to send at least three officers, including the Chief Organization Officer (COO) and Chief Financial Officer (CFO).
  - January Retreat – Each Tier III Organization is required to send at least three officers; COOs and CFOs are encouraged to attend.
  - Bi-Weekly Meetings – Each Tier III Organization is required to send at least two officers; it is highly recommended that the COO and CFO consistently attend these meetings.
  - Tier III Organization COOs are required to meet weekly with the organization's advisor.
  - Tier III Organization CFOs are required to meet weekly with the organization's financial advisor.
4. If the aforementioned requirements are not met, the organization's registration status may be changed to 'frozen.' A 'frozen' status includes a freeze on the organization's SABO account, loss of space reservations on campus, and removal from UConntact until the organization's status is returned to 'active'.
5. Decisions about an organization that has not met these requirements are at the discretion of the Triad Advisory Group or the Coordinator of Triad Leadership Programs in consultation with representatives from the Student Activities Business Office and/or the Student Union staff.
6. Given the nature of their organization and the potential for a conflict of interest in grouping undergraduates and graduate students together, the executive officers of the Graduate Student Senate will receive alternative training.

## **II. Organization Meetings**

### **A. Executive Meetings**

1. Executive officers of Tier III Organizations must meet on a regular and consistent basis throughout the academic term. These meetings must take place at least monthly, although more frequent meetings are strongly encouraged.
2. Executive Meetings must be scheduled in collaboration with the Organization Advisor so that she/he is available to attend these meetings.
3. The Organization Advisor may be required to attend Executive Meetings for their organizations; those who are not required are encouraged to attend.

### **B. Meetings with Advisors:**

1. Tier III Organization Advisors may require the executive officers of the organizations they advise to meet with them on a regular basis. These meetings should be arranged in collaboration with the advisors and officers in order to create the most productive and efficient use of the officers' and advisors' time.

### **C. Other Organization Meetings:**

1. All Tier III Organizations have different organization needs that may or may not be accomplished via regularly scheduled meetings. Organizations may hold committee/department meetings, advisory board meetings, etc. Tier III Organizations are encouraged to determine the needs of their organization when scheduling these meetings, as they may vary from year to year.
2. Tier III Organizations must submit the days, times, and locations of regularly scheduled meetings to SAIL within two weeks of the start of the semester. Any changes in meeting dates/times must be submitted to SAIL in a timely manner.

## **III. Reporting and Transparency**

### **A. Meeting Agendas**

1. Tier III Organization officers are required to develop meeting agendas in advance of any organizational meetings. Meetings tend to be most productive when attendants plan ahead and submit their topics to the agenda writer ahead of time, and when agendas are distributed prior to the meetings. This allows the meeting facilitator and attendants to prepare any materials, complete any research, and consider their opinions of each topic before the meeting takes place.
2. Organizations are encouraged to submit their agendas to their advisor prior to the meeting.
3. Organizations must submit all executive meeting agendas in advance to SAIL. Organizations are encouraged to maintain such documents in their own files as well.
4. SAIL will post these meeting agendas on the "University Tier III Organization website" in order to facilitate transparency in the operation of Tier III organizations (see Section I, IV.B.1.e).

### **B. Meeting Minutes:**

1. Meeting minutes must be kept for all organizational meetings, including board meetings, staff meetings, and committee meetings. The minutes must clearly document all action taken by the group, including but not limited to the following:
  - a. Elections or appointments

- b. Funding/Financial matters, including planned events, revenue, funding allocations, expenditures, appropriations, and transfers
- 2. Meeting minutes must be typed and submitted electronically to SAIL and SABO within one week of the meeting. It is understood that minutes submitted within a week of the meeting date will usually not have been approved by the members; a motion to approve can be recorded in the minutes of the next meeting and will be sufficient.
- 3. Tier III organizations should retain a copy of their minutes for their records. An additional copy will be maintained by SAIL and/or SABO.
- 4. Meeting minutes templates and samples are available from SAIL.
- 5. SAIL will post these meeting minutes on the “University Tier III Organization website” in order to facilitate transparency in the operation of Tier III organizations (see Section I, IV.B.1.f).

**C. Annual Budgets and Financial Reports:**

- 1. Per Section II, II.A of this document, Tier III Organizations are required to adopt a budget plan for each fiscal year ending June 30<sup>th</sup>. The approved version of this budget must be submitted to SAIL by September 30<sup>th</sup> of each year.
- 2. Per Section II, II.B of this document, Tier III Organizations are required to create a monthly financial statement that provides the cash balance and income and expense information to date. Tier III Organizations are required to submit this same monthly financial statement to SAIL by the 15<sup>th</sup> of the following month.
- 3. Tier III Organizations may designate SABO as the submitter of these documents by sending an e-mail to SABO and SAIL authorizing SABO to send these documents to SAIL in accordance with the policies above.
- 4. SAIL will post the annual budget and monthly financial statements on the “University Tier III Organization website” in order to facilitate transparency in the operation of Tier III organizations (see Section I, IV.B.1.g-h).

D. Failure to submit timely, clearly documented meeting minutes, annual budgets, and/or financial reports may result in restrictions to the Tier III Organization.

**IV. Organization Website Requirements**

A. Tier III Organizations are required to develop and maintain an organization website. It is the responsibility of the Tier III Organizations to provide information about the group and its activities that is easily accessible to the student body. All content should be reviewed for accuracy, spelling and grammar. The website sends a message about your organization to other UConn students; it is important that the message be an accurate and current representation of your organization.

- 1. Minimum required elements for Tier III Organization websites:
  - a. Purpose/Mission Statement
  - b. Governing Documents (Constitution, By-laws, Codes of Conduct, etc.)
  - c. List of student officers, including office hours and contact information
  - d. List of board members/staff members (if applicable) with contact information
  - e. Information on how to get involved
  - f. Up-to-date meeting dates, times, locations, agendas, and minutes
  - g. Information on upcoming events



2. Suggested Enhancements for Tier III Organization websites:
    - a. Organization history
    - b. Pictures of organization events/members
    - c. Frequently Asked Questions (FAQs)
    - d. Calendar (critical that this be updated regularly, if included on website)
    - e. News and Announcements (also must be updated regularly, if included)
    - f. Links to Student Activities website or other pertinent websites
- B. In addition, to the Tier III Organization websites, DSA maintains a “University” website for each Tier III Organization to further facilitate the sharing of important information about these organizations.
1. Components of “University” Tier III Organization websites:
    - a. Organization history
    - b. Mission statement
    - c. Governing documents
    - d. Officer and Organization contact information
    - e. Meeting agendas (see Section I, III.A.4)
    - f. Meeting minutes (see Section I, III.B.5)
    - g. Annual budgets (see Section I, III.C.4)
    - h. Financial reports (see Section I, III.C.4)
    - i. Student Activity and Service Fee Advisor Committee (SFAC) submittals

## **Part II. Eligibility Policies for Student Leaders of Tier III Student Organizations and Select Programs and Initiatives in the Department of Student Activities University of Connecticut**

Per Article XV Section I of the University By-Laws, and consistent with said article, the following policy is established to ensure that students are appropriately eligible to hold leadership positions in Tier III student organizations and programs and initiatives supported by the Department of Student Activities (DSA). Effective implementation and enforcement of these policies is intended to place primacy on a student's educational success and help ensure that student leaders meet minimum eligibility criteria while participating in meaningful co-curricular learning opportunities.

### **Policy Statement:**

In support of the University's Academic Mission, the Department of Student Activities at the University of Connecticut reserves the right to limit a student's leadership in Tier III student organizations and programs and initiatives under its purview if that student is determined to be ineligible pursuant to the following. *NOTE: This policy supersedes any related policy internally developed/enforced by the organization/program in question, if such policies include lower standards than those described in this policy.*

### **Definitions:**

*Student Leaders:* For the purposes of this policy, 'student leaders' shall mean:

*For Tier III Organizations:* a student who has been elected or appointed to serve in a leadership position, including, but not limited to, executive officers, senators, board members, committee chairs, and department heads. *A detailed list of Tier III Organization Student Leader positions subject to this policy for the 2012-2013 academic year – beginning with the eligibility of 2012 office seekers - is contained at the end of this document.*

*For University Programs and Initiatives:* Any student leader/volunteer whose responsibilities include the supervision or direction of other students (University or otherwise) as it relates to a department program or initiative; Any student leader/volunteer who has primary/significant responsibilities related to a department program or initiative.

*Tier III Student Organization:* for the purposes of this policy, 'Tier III Student Organization' shall mean: Those student organizations supported by student fees with high visibility on campus, high accountability to a large constituency of students, moderate to high risk activities, regular interaction with University staff, and reliance on the University for funding, financial support, facilities and event planning support.

*2011-2012 Tier III organizations include: Undergraduate Student Government (USG), Graduate Student Government (GSS), Student Union Board of Governors (SUBOG), Residence Hall Association (RHA), The Daily Campus, WHUS, UCTV, Nutmeg Yearbook.*

University Programs and Initiatives: for the purpose of this policy, ‘University Programs and Initiatives’ shall mean: Any experience, service initiative, leadership/involvement program, or other initiative (paid or unpaid) involving students supported or co-sponsored by the Department of Student Activities

*2011-2012 University Programs Include: Community Outreach Leaders; Cheerleaders, Dance Team, and Mascots*

Ineligible: for the purposes of this policy, ‘ineligible’ shall mean: Not meeting/fulfilling the Minimum Eligibility Requirements set forth herein.

Academic probation: for the purposes of this policy, ‘academic probation’ shall mean: Any academic status other than in good standing as determined by the University Senate [[University Senate By-Laws](#) (Section II.E.15)], and recorded by the Office of the Registrar.

### **Minimum Eligibility Requirements**

#### Enrollment Status Eligibility

Student leaders must be currently enrolled at the Storrs Campus and consequently, be subject to paying the ‘General University Fee’ – a portion of which supports student organizations.

#### Academic Eligibility

All student leaders must not be on any form of academic probation (including, but not limited to being subject to dismissal) during the time that they are seeking or holding a student leadership position as defined in this policy.

### **Consequences**

If a student is determined to be ineligible for their leadership position s/he will be restricted from seeking/holding such a leadership position. Students will have the opportunity to appeal restrictions pursuant to the procedures below.

### **Procedure for Enforcement and Appeals of Eligibility Requirements**

The Department of Student Activities will periodically (at least: when applications for positions are due, and at the end of each semester) review the eligibility of student leaders.

Once a student’s grades result in an ineligible status, the following will occur:

- 1) The student leader will be sent an e-mail alerting them of the ineligible status.
- 2) The student leader will then have the option to appeal the decision.\*
- 3) Possible outcomes of the appeal may include, but not be limited to:
  - a) Removal of the student from his/her leadership position,
  - b) Re-instatement of a student’s leadership position and responsibilities
  - c) Restricting the student from seeking such a leadership position,

- d) Prohibiting the student's continued participation in certain organization/program activities or
- 4) If the appeal is denied and the student remains ineligible to seek/hold a position in a student organization, the remaining officers of the student organization will be notified by either the student him/herself or by the Department of Student Activities (with no reason given).
- a. NOTE: At this point, the organization will have 3 weeks to elect/appoint a new officer and have that officer complete his or her required training. If the organization has not completed this process within three weeks, the organization will be unregistered by the Involvement Office and will not be deemed fully registered until the election/appointment and training process is completed.

\*Please contact the Department of Student Activities for more information about submitting an appeal at 860.486.6588.

## **Part III: Detailed Financial Policies and Procedures**

### **I. Financial Decisions**

- A. Tier III Organization officers are expected to review all disbursement requests and consider the reasonableness, legality, and adherence to existing policies of each request prior to approving. Consideration must be given to cost/benefit, need, benefit to organization and/or student body and other similar considerations.
- B. All expenditures must be approved in a meeting of the organization and documented in minutes before payments can be approved.
- C. All contracts, purchase orders, and other financial commitments by the Tier III organizations must be reviewed and approved by the University prior to being sent to a vendor.
- D. Individuals who commit funds without prior approval by the organization governing body, or organization officers authorized to approve the expenditure, may be held personally responsible for payment of goods or services. SABO will not pay for such expenses without proper organization approval.
- E. Payment in advance for goods and services shall be prohibited.
- F. Bills should be paid in a timely manner in order to avoid being assessed late payments or penalties
- G. The University reserves the right to withhold payment for the any of the following reasons:
  - 1. Any purchase that is considered illegal.
  - 2. Any purchase that lacks properly completed required documentation.
  - 3. Any purchase that is in violation of the policies and procedures proscribed in this document.
  - 4. Any purchase that is in violation of the policies and procedures proscribed in the organization's governing documents.
  - 5. If the organization is found out-of-compliance with other State and University policies.

### **II. Financial Records**

#### **A. Budgets**

- 1. A budget plan for each fiscal year ending June 30<sup>th</sup> or each academic semester must be adopted and recorded in the minutes of the meetings for each Tier III Organization. The organization's operating policies (i.e., constitution and by-laws) should specify the process for approval of the budget and subsequent changes.
  - 2. The approved budget (along with appropriate evidence of approval) must be submitted to SABO. Any changes to the budget must be submitted to SABO along with appropriate evidence of approval. Requests for expenditure may not be processed without an approved budget.
  - 3. Tier III Organizations must comply with requests for information pertaining to the budget from the University of Connecticut Student Fee Advisory Committee or DSA.
- B. Reporting Requirements – Each student organization may have different reporting requirements due to differences in the nature of each organization's activity. SABO

will provide each student organization with a list of reports required for compliance with State of Connecticut and University reporting policies. In general, a monthly financial statement is required. The statement must provide the cash balance and income and expense information. An accounts receivable report and aging report is required if applicable to the organization.

- C. Financial Files – Tier III Organizations are required to keep original supporting documentation on file for at least 7 seven years. Records may not be destroyed without written approval from SABO.

### **III. Expenditures**

#### **A. General Policies**

##### **1. Review of Proposed Expenditures**

- a. Organization officers are expected to review all disbursement requests and consider the reasonableness of each request prior to approving. Consideration should be given to cost/benefit, need, benefit to organization and/or student body and other similar considerations.
- b. All expenditures must be approved in a meeting of the organization and documented in minutes before payments can be approved.
- c. All contracts, purchase orders, and other financial commitments by the trustee account must be reviewed and approved by SABO prior to being sent to a vendor.
- d. Individuals who commit funds without prior approval by the organization governing body, or organization officers authorized to approve the expenditure, may be held personally responsible for payment of goods or services. SABO will not pay for such expenses without proper organization approval.
- e. A transmittal form that lists all documents being submitted to SABO must accompany all types of documents. The transmittal form is for tracking purposes and the organization should retain a copy for their records before sending documents to the Business Office.
- f. Payment in advance for goods and services shall be prohibited.
- g. Bills should be paid in a timely manner in order to avoid being assessed late payments or penalties.

##### **2. Signatures**

- a. Only properly elected organization officers can be the authorized signatories on the fund's account. Signature sheets expire June 30th each year and must be renewed. Tier III organizations' non-student employees are prohibited from signing contracts, purchase orders, vouchers, disbursement requests or other financial documents.
- b. Two signatures are required on all vouchers (disbursement requests). One signature must be the Chief Financial Officer (unless payable to him/her) and the second signature must be the Chief Organization Officer or his/her designee (designee must be an elected officer). Disbursement requests payable to the Chief Financial Officer must be approved by the organization Chief Organization Officer and another registered officer.

Disbursement requests payable to the Chief Organization Officer must be approved by the Chief Financial Officer and another registered officer.

3. Disbursement requests

- a. Disbursement requests must include a complete, clear, and concise description of the reason for the expense.
- b. Expenditures must be supported by adequate documentation, including minutes approving the payment, and the business purpose must be documented. The original and one copy of each invoice, receipt, contract, bid, quote or similar supporting documentation demonstrating proof of payment must accompany the voucher or disbursement request. Supporting documentation must be itemized. All vendors must have a current W-9 on file in SABO before they can be paid. It is the responsibility of the Tier III Organization to obtain the W-9.
- c. Requests will normally be processed within two working days after complete documentation has been submitted to SABO. Original supporting documentation will be returned to the organization.
- d. In cases where supporting documentation is not available, a written statement containing pertinent data should be prepared to support the disbursement request. The approval of the Director of Student Activities is required before the check is processed.

4. Sales Tax

- a. Tier III Organizations are exempt from sales and use taxes. Organizations should provide the vendor with a properly completed Sales and Use Tax Exempt Certificate for Purchases by Qualifying Governmental Agencies (Cert-134) along with the Sales Tax Authority letter. The letter confirms that Tier III organizations are included in the exemption from sales and use taxes in Conn. Gen. Stat. Number 12-412(1)(A). Cert-134 exempts the Tier III Organization from sales and use tax on tangible personal property and services. It cannot be used to purchase food, meals, or lodging. Tier III Organizations are not necessarily exempt from collecting sales tax if they engage in the sale or resale of tangible personal property or services. Organizations must contact SABO before any sales are made to determine if sales tax should be charged.

5. Outstanding Checks

- a. On a monthly basis, SABO will provide the Tier III Organizations with a list of outstanding checks. The Tier III Organizations must investigate all outstanding checks and notify SABO of their status in a timely manner.

6. Tips or Gratuity

- a. Tips or gratuity, an optional payment given in addition to a required payment, usually to express appreciation for excellent service, are limited to a maximum of 20%.

7. Telephone expenses

- a. Telephones should be used by the Tier III Organizations for official organizational business. Long distance telephone calls should be for business purposes only. Tier III Organization officers must review all long distance telephone bills. If personal calls are noted, reimbursement

must be requested for personal calls made. Tier III Organizations should develop written policies and procedures for telephone usage.

8. Organization food

- a. All Tier III Organizations must have written policies regarding the purchase and/or reimbursement of food for members. This includes food purchases during travel, meeting food, banquet meals, and all situations where food is being purchased to feed organization members. Policies must be approved by DSA and must indicate reasonable limits on spending for food.

9. Gift Cards

- a. Purchases of gift cards to be used as gifts, prizes, etc. are subject to the following rules:
  - i. The expenditure must be approved in meeting minutes.
  - ii. The gift card(s) use must be explained in writing.
  - iii. The organization must obtain a signed receipt from the gift card recipient(s).

10. Unauthorized Expenses

- a. Tier III Organization accounts may not be used to reimburse or pay for any expense that is for personal benefit, including but not limited to fines, penalties, or similar charges to individuals. In addition, the following expenses are deemed unallowable by the State Comptroller (Accounting Procedures Manual for Activity and Welfare Funds, September 2000):
  - i. Payments that would benefit state or University of Connecticut employees or otherwise should be the responsibility of the state or University of Connecticut.
  - ii. Routine expenditures such as equipment, supplies, forms and postage for state use.
  - iii. Repair or maintenance of state equipment (except certain jointly used equipment).
  - iv. Professional books, magazines and memberships in professional organizations not related to specific activity/welfare fund functions or for which the greater benefit does not accrue to students.
  - v. Salaries for services that are the responsibility of the institution or agency.
  - vi. Gifts, services, or donations to State employees, private citizens, or organizations (except other entities organized to benefit students -- example: donations from a class restricted account to a student alumni association). Specific fund raising events for charitable organizations are not excluded and must be accounted for in a restricted account. Only the net profits of the proceeds may be donated to the charitable organization. If the fundraiser event does not meet the expenditures for the event, proceeds may not be donated to the charity organization. The fundraiser must cover all expenditures of the event and all funds must be accounted for in a restricted account.



- vii. Loans to state employees and persons other than students, or clients of the University.
- viii. Expenses associated with University staff traveling with students on a trip paid for by the Tier III Organizations.
- ix. Alcohol may not be purchased as per the University's Policy on Alcohol and other Drugs (IV.1f. *Alcohol Procurement*)

B. Purchasing Policies

1. General

- a. Purchases should be made at the best prices obtainable. Before making a purchase, the organization should contact the DSA staff to obtain information about special rates that may be available on state or University contract. Whenever possible, the organization should shop around for the best possible price.
- b. A Letter of Agreement must be used to secure professional or technical services with an individual, partnerships, or corporations. These contractors are hired for a fee to provide services that are infrequent and unique, and are usually considered noncompetitive in nature so they do not require a bid process.

2. Purchases of supplies or equipment over \$1,000 and under \$10,000

- a. Copies of three quotes, competitive bids or other supporting documents for purchases over \$1000 and under \$10,000 demonstrating the search must be submitted to SABO when seeking approval for the purchase. It is understood that there may be special circumstances where this is not feasible, i.e. sole source vendor; please contact SABO for assistance.

3. Purchases of supplies or equipment \$10,000 and over

- a. All purchases \$10,000 and over must be processed through the University Purchasing Department following the prescribed procedure appropriate for the expense. Refer to the Purchasing Department website [www.purchasing.uconn.edu](http://www.purchasing.uconn.edu) for up to date information.

4. Personal Services

- a. In most cases, the organization is required to use the standard agreement provided by SABO. If a contractor requires the organization to use a different agreement then the organization must submit the (unsigned) proposed agreement to SABO at least one month prior to the date services are to be rendered. Third party contracts are not permissible. If the contract will be signed by an agent or any person other than the contractor or service provider, a Certified Resolution must accompany the agreement. Please contact SABO for the proper form.
  - i. Letter of Agreement for Personal Services under \$3,000 – The organization is required to use the standard agreement provided by DSA (see 4 above for policy on non-standard agreements). The agreement must be signed by the contractor prior to being signed by the COO or CFO of the organization and before services are rendered. Third party contracts are not permissible. If the contract will be signed by an agent or any person other than the contractor or service provider, a Certified Resolution must accompany the

agreement. Please contact SABO for the proper form. SABO must review the agreement before services are rendered.

- ii. Letter of Agreement for Personal Services \$3,000 and over – The organization is required to use the standard agreement provided by DSA (see 4 above for policy on non-standard agreements). The agreement must be submitted to SABO a minimum of 3 weeks prior to the date services are to be rendered. Upon approval from the SABO, the organization can send the agreement to the contractor for signature. Third party contracts are not permissible. If the contract will be signed by an agent or any person other than the contractor or service provider, a Certified Resolution must accompany the agreement. Please contact SABO for the proper form. After receipt of the signed agreement from the contractor, the organization must resubmit the agreement to the SABO no less than 1 week prior to the date services are required. The agreement must be approved and signed by a University Representative. The SABO will return the completed signed agreement to the organization.
- iii. Withholding of taxes – Per State of Connecticut Department of Revenue Services requirements, University of Connecticut Student Tier III Organizations are required to withhold 6.7% Connecticut Income Tax from payments of over \$1,000 made to performers (including performing entities, such as sound and light contractors) and athletes (including coaches). Because the University of Connecticut is an educational institution, payments to educational speakers are exempt up to \$5,000; payments in excess of that amount are subject to 6.7% withholding. The DSA standard Letter of Agreement includes disclosure information regarding tax withholding (see the last clause in the Letter of Agreement, “Withholding Tax”).

There are both a waiver and a reduction of tax available to vendors who qualify per Department of Revenue Services requirements. Vendors may file for a tax waiver using a Form [CT-590](#) (generally for vendors who are residents of Connecticut, UConn employees, maintain an office in Connecticut, or expect to earn under \$3,000 total in Connecticut for the current calendar year. Form [CT-588](#) may be used to apply for a reduction of tax by non-residents who do not qualify for a waiver. Both forms must be submitted to the SABO a minimum of fourteen (14) days prior to the date of the event in order to allow time for review and processing by the Department of Revenue Services, if required.

It is the responsibility of the Tier III Organization to notify vendors of the withholding requirement and provide them with appropriate forms, if applicable. It is the vendor’s responsibility to complete and return the CT-590 or CT-588 to the Tier III Organization in a

timely manner. The organization must inform vendors that without an approved waiver or reduction request, 6.7% will be withheld for taxes on all applicable payments over \$1,000.

After receiving a fully-executed Letter of Agreement and Form CT-590 or CT-588, SABO will approve or, if required, forward the form to the Department of Revenue Services for approval. SABO will inform the Tier III organization of the status of the waiver or reduction request and whether or not tax must be withheld. If tax is to be withheld, the Tier III organization will send two disbursement requests to SABO, one made payable to the vendor and one for the appropriate amount of tax withheld made payable to the University of Connecticut. SABO will deposit the tax check to the appropriate University account and will supply the University Accounting Office with the required documentation.

5. Travel/Mileage Payments and Reimbursements

- a. Tier III Organizations may sponsor travel programs that have a clear educational and developmental purpose; that are consistent with the mission of the organization; and have support from the Director of Student Activities.
- b. Student Travel Programs that are primarily social, and tend to involve alcoholic related activities, i.e. Spring Break Trips, Senior Celebrations, or overnight and weekend long trips should not be supported by Tier III organization funds. Tier III organizations should not subsidize any trip that is deemed, or perceived to be, primarily of a social or an alcoholic related travel program.
- c. Tier III Organization advisors should use professional discretion in approving all travel programs.
- d. All Tier III Organizations must have internal travel policies in place prior to undertaking travel and/or requesting travel payments. Travel policies should address all aspects of travel, including per diem/meal allowances. Policies must be approved by DSA.
- e. All travel must be approved by the organization, or officer with approval authority, prior to any travel by any individual. DSA will not pay for or reimburse travel without written notification of this approval.
- f. A copy of the travel itinerary/conference information that provides the travel information must be submitted with the purchase request and/or disbursement request when seeking payments or reimbursements for travel related expenses.
- g. A list of the students traveling must be submitted when seeking payments or reimbursements for travel related expenses.
- h. Use of a personal vehicle in the performance of official organization business shall be approved only if the driver/owner of the vehicle carries insurance for minimum liability coverage of \$50,000/100,000 and \$5,000 in property damage, or, in lieu thereof, a minimum of \$100,000 liability

coverage for bodily injury and property damage. A copy of the valid insurance policy or rider showing coverage and expiration date must be on file with the organization prior to travel authorization. A copy of the insurance information showing the required insurance coverage must be submitted with the disbursement request before a mileage reimbursement can be processed.

- i. The mileage rate shall be consistent with the current rate for University travel. Please consult with SABO for the current rate. Use mapquest.com or googlemaps.com to calculate mileage for the proposed travel. A copy of the printout showing mileage must be attached to the disbursement request as documentation.

#### 6. Petty Cash

- a. A petty cash fund may be established by the Tier III organizations if needed. Petty cash funds should be limited to miscellaneous payments for which it would be impractical to issue individual checks. As a general guide, the fund should be used for the purchase of expenses in the amount of \$5.00 or less. The amount of funds maintained for this purpose should be as small as possible, but adequate for the requirements of the fund.
- b. Establishment of the fund must be approved by DSA. The Tier III organization must designate a custodian of the fund. The custodian should contact SABO to establish the petty cash fund. A copy of the minutes from the meeting designating the custodian, the amount of the fund and the anticipated usage must be provided to SABO before the fund is issued to the custodian. SABO will provide the custodian with a packet of petty cash vouchers and instructions for maintenance of the fund.
- c. As expenditures are made by the custodian of the fund, petty cash vouchers should be prepared. A copy of each voucher should be retained in the petty cash box until the reimbursement is made through SABO. At all times, there should be cash and vouchers in the box totaling the amount of the petty cash fund.
- d. The petty cash fund should be replenished on a monthly basis. The custodian should submit all petty cash vouchers to SABO. SABO will prepare an expenditure voucher to cover all petty cash vouchers. The expenditure voucher will show the total to be charged to each activity in accordance with the petty cash vouchers. The custodian must sign for the amount of the replenishment funds.

#### 7. Cash Advances

- a. If funds are needed to cover small purchases associated with a specific project or activity, funds may be obtained from the petty cash fund in the following manner:
  - i. The amount of money required by the representative of the organization as an advance should be given to him/her out of the petty cash fund and a petty cash voucher must be prepared. The petty cash voucher should be placed in the petty cash box and remain there until such time as the representative submits a paid

detailed itemized receipt for the purchase and/or the (unspent) cash, making up the total amount of the advance. The custodian of the fund will issue a receipt to show that the advance has been accounted for.

- ii. If the amount of the petty cash fund is not sufficient to cover the advance in addition to the current operations of the fund, an additional amount of petty cash should be established. The funds must be placed in the petty cash box.
- iii. The expenditure reimbursement will be handled in the usual manner for petty cash replenishment. If, upon return of the advance, there are more funds in the petty cash box than will be needed for the normal operations of the petty cash fund, the balance should be returned to the organization's account with SABO.

8. Cash for Change Purposes

- a. If funds are needed for making change at some location other than that at which the petty cash account is carried, this sum of money may be taken from the petty cash fund. A petty cash voucher must be prepared and placed in the petty cash box. The voucher should remain in the petty cash box until such time when the cash is returned. Change fund cash should be returned to the petty cash box promptly when the need for change has been met.
- b. If the organization does not have a petty cash fund, the organization should prepare a disbursement request to withdraw funds to establish a change fund for the specific event or program. The payee of the disbursement request should be the individual that will be responsible for safeguarding the funds and return of the funds to the organization's account. The disbursement request must include the purpose of the change fund, the date the funds are to be used, and the date the funds will be returned to the account. SABO must review and approve all change fund requests.
- c. If the change fund is to be used in conjunction with an event where admission or sales of merchandise will take place, the organization should meet with SABO staff at least one week prior to the event to review cash handling procedures and secure the necessary equipment for the event.

9. Reimbursements to Individuals

- a. Every effort should be made to pay a vendor directly for supplies or services. There may be times when it is impractical to issue a check if the amount of the expense is very small. The organization should follow procedures for establishing a petty cash fund if it is determined that the fund is necessary. Reimbursements to individuals should be kept to a minimum. Properly completed disbursement requests and supporting documentation demonstrating proof of payment for out of pocket expenses by representatives of the organization must be submitted to SABO within 30 days of the date of the expense.

#### **IV. Revenue**

##### **A. General Policies**

1. All cash belonging to the Tier III Organization must be submitted to SABO for deposit within 24 hours or next business day after receipt except if the total amount is less than \$500. Total daily receipts of less than \$500 may be held until the total receipts to date amount to \$500, but not for a period of more than 7 calendar days.
2. All cash receipts in the form of currency, coin, checks or money orders will be deposited intact. Funds are not to be placed in the petty cash fund or used directly for payment of any obligation.
3. A pre-numbered cash receipt form must be used for all Tier III Organization revenue transactions.

##### **B. Revenue Producing Events or Activities**

1. Income derived from and expenses incurred for social activities and/or similar events should be accounted for as follows:
  - a. Pre-numbered tickets for all revenue producing events must be approved by SABO. Ticket inventory records will be set up and maintained to account for tickets purchased, sold, and returned, and should be controlled by serial numbers.
  - b. When tickets are issued to the person in charge of the social event (Ticket Chairperson), a signed statement should be obtained indicating the number of tickets issued. The Ticket Chairperson should control the ticket sales by maintaining a list of tickets assigned to individuals for sale. Each person selling tickets will be responsible for the price of the tickets assigned to him/her. A list of names of persons receiving complimentary tickets should be maintained by the Ticket Chairperson. All unsold tickets should be returned promptly to SABO.
  - c. Expenses incurred in connection with events should not be paid directly out of cash receipts. All proceeds received from the sale of tickets and other items must be deposited to the Tier III Organization's account before any payments are made as described in section III.A.1 above. All expenses must be paid by check through the organization's account.
  - d. Within ten business days after each income producing event or activity sponsored by the organization, a financial report is to be prepared itemizing the income and expenditures, and showing the accountability of tickets.

##### **C. Contributions, Gifts, Trusts and Bequests**

1. Contributions to a Tier III organization with a value under \$25 may be accepted with the approval of DSA. These refer to small monetary donations and minor items of commodities or equipment donated to the Tier III organization. The funds must be deposited to the Tier III organization's account with SABO.
2. Contributions of \$25 or more are to be considered gifts. All gifts, trusts and/or bequests of cash, property or equipment in the amount of \$25 or more, donated to the Tier III organization may be accepted with the approval of DSA. The request must be submitted in writing to include the purpose and any conditions under which the gift or bequest is made and proposing the purpose for which the gift is

to be expended or used. Upon approval, the following procedure shall be used to process the gift.

- a. The funds must be deposited to the Tier III organization's account with SABO. SABO will provide guidance on how to record the gift on the books.
- b. Personal Property or Equipment – If property is converted into cash, the property should be disposed of in accordance with good business practices (i.e., competitive bid, advertising, etc.) in order to obtain the best possible price. Funds derived from the sale of the property must be deposited to the Tier III organization's account with SABO. If the property is retained, the donated property should be included on the Tier III organization's inventory at its market value.

## **V. Events**

A. For all events or programs that will generate revenue and /or have expenses, event registration and assessment must be completed.

### **1. Event Registration**

- a. An Event Registration Form and Projected Budget must be completed and submitted to SABO at least two weeks prior to the planned event.

### **2. Event Assessment**

- a. An Event Assessment must be submitted to SABO no later than one week following the event.

## **VI. Compensating For Services Rendered By Non-Corporated Entities**

A. The Trustee Account is required to obtain a W-9 and a [Purchasing Department Vendor Application Form](#) from each vendor that is engaged, prior to payment of services. A 1099 form will be issued at the end of the calendar year, as required by IRS regulations, to each non-corporated entity that was paid \$600 or more during the calendar year. SABO will coordinate with the University Accounts Payable Department to issue 1099s as identified by SABO and the Tier III organization. SABO will contact Tier III organization officers periodically throughout the year to assist in the process of providing the required information to Accounts Payable.

1. Completed W-9 forms may be submitted at any time but must be on file with the Business Office before a disbursement request is processed. The Tier III organization should retain a copy of the W-9 for their records.

## **VII. Inventory**

- A. The Chief Organization Officer and Chief Financial Officer of each Tier III organization shall be responsible for inventory control.
- B. All equipment valued at \$1,000 or more, acquired by the organization (including donations), shall be tagged and recorded on an official Inventory Control Form provided by the SABO.
- C. Organizations must maintain adequate records for all controllable property regardless of value (i.e. printers, cameras, cell phones, etc.).
- D. The organization Chief Organization Officer or Chief Financial Officer shall be responsible for conducting a physical inventory at least annually to verify accuracy of inventory records. It is strongly recommended that a physical inventory be conducted twice per year (at the start of the fall semester and the end of spring semester).

- E. Equipment must be used for its intended purpose by the organization only and for the benefit of students at the University of Connecticut. Equipment should not be used for the personal benefit of any individual(s) nor should equipment be used for any purpose that is illegal or in violation of any state or University policy.
- F. Missing equipment must be reported to SABO and the University of Connecticut Police Department immediately upon detection. All possible steps should be taken to determine the disposition of the missing equipment. A Tier III Report of Loss or Damage to Equipment form (provided by SABO) must be filled out immediately by the Chief Organization Officer or Chief Financial Officer of the organization and filed with SABO.
- G. An up-to-date inventory report must be submitted to SABO annually by each student organization. The Chief Financial Officer or Chief Organization Officer should submit this report no later than April 1st of each year.



## Part IV: Tier III Organization Employees

### I. Tier III Organization Student Employees

1. In General, payments to students that are employed by, receiving stipends from, or providing contractual services to the Tier III Organization will be processed through the University's payroll system. University Student Employment and Payroll procedures must be followed.
2. Refer to the Student Employment website [www.studentjobs.uconn.edu](http://www.studentjobs.uconn.edu) and the payroll website [www.payroll.uconn.edu](http://www.payroll.uconn.edu) for up to date information.

### II. Tier III Organization Non-Student Employees

1. Empowering and Developing Students through Shared Responsibility: The purpose of this document is to define the search and supervision responsibilities for Tier III Organization employees. Student Activities creates an environment in which the students have shared authority in the hiring process and the supervisory responsibilities.
2. Generally, all costs associated with the search process and costs of employment are the responsibility of the Tier III Organization.
3. Job Descriptions
  - a. Staff members employed by University of Connecticut Tier III Organizations are State/UCONN/Student Affairs/Student Activities employees.
  - b. The Tier III Organization COO and the DSA staff supervisor (hereinafter referred to as "supervisors") are responsible for defining and designing job descriptions for employees. Job descriptions must conform to University requirements and be approved by DSA and the Department of Human Resources.
4. Professional Staff Office Space
  - a. Professional staff for Tier III organizations are entitled to the same level of office privacy as other professional staff in the Department of Student Activities. Thus, only the professional staff member's co-supervisors (DSA staff and Tier III Organization COO) may have keys to her or his office.
5. Search Process
  - a. The supervisors are responsible for the search process and will comply with University search policies and procedures, as well as Student Affairs and DSA guidelines for searches.
6. Search Committee Creation and Composition
  - a. A search committee will be formed. The Director of Student Activities will designate a chair for the search committee who will coordinate the administrative aspects of the search. The supervisors will together identify the composition of the search committee. Search committees in Student Activities are small (4-5 members); the ratio of group members to Student Activities staff members is either 3:2 or 2:2. All members of the Search Committee must complete ODE search training.
7. Search Committee Business
  - a. The Search Committee is responsible for the following:

- iv. Identify job announcement/advertising opportunities.
- v. Develop a resume review form.
- vi. Review resumes.
- vii. Identify qualified applicants.
- viii. Develop an interview schedule including dates and times and identifying key individuals to invite to participate in the interview process.
- ix. Develop/use interview questions for the search committee.
- x. Develop interview feedback forms (all those who participate in interviews will use this form for feedback to the committee).
- xi. Make recommendations on who to hire.
- b. The Director of Student Activities and the Tier III Organization COO must agree upon and are responsible for the final decision in the hiring process including who to hire, negotiating salary, work schedule and start date.

#### 8. Supervision

- a. The supervisors are jointly responsible for training employees and ensuring that employees are familiar with the Tier III Organization's mission, the mission of Student Activities/Student Affairs, and DSA policies and procedures.
- b. The supervisors are responsible for ensuring employees' adherence and compliance with bargaining agreement terms and conditions and compliance with State and University policies and procedures.
- c. The Group COO is responsible for the day to day supervision of the employee.
- d. The supervisors are jointly responsible for approving leave requests and time and attendance records.
- e. The supervisors will jointly hold regular meetings with employees to
  - i. Share information.
  - ii. Hold proactive discussions on the organization's challenges and opportunities.
  - iii. Report on work responsibilities, progress on assigned tasks, and cooperative problem resolution.
- f. These meetings will be documented. Meeting jointly does not mean that the supervisors will agree on the perspectives on the topics presented, but disagreements must be discussed, with the employee when appropriate and separately when not appropriate. NOTE: This does not preclude either the group or the Student Activities supervisor from meeting with the employee separately.
- g. Employees are expected to participate in Student Activities staff meetings and events that are pertinent to their positions (whether or not something is pertinent is decided by the Director of Student Activities). The DSA supervisor will provide the employee and the Tier III Organization supervisor with the dates and times of the meetings and events at the beginning of each semester. If there is a conflict between the Student Activities work and the Tier III Organization work, the employee will

contact the DSA supervisor in advance and provide the reason the employee is unable to attend.

- h. The supervisors are jointly responsible for writing and conducting performance evaluations, including goal setting as defined by the University. If there are differences of opinion/perspectives about the ratings/content of the evaluation, the supervisors will meet with the Associate Director of SABO, the Associate Director of SAIL and/or the Director of Student Activities to come to an agreement.