Washington College of Law Student Bar Association Finance Handbook

Last Updated by the SBA on 3/06/2018

Article I – Administrative Matters

Section 1. Introduction to the Student Bar Association and SBA Finance Policies

This Handbook constitutes the Student Bar Association (SBA) Finance Policies and provides the requirements for how money is allocated to, spent by, and reimbursed to student organizations (and their relevant agents) recognized by the SBA. It also includes information on attending meetings of the SBA Senate Finance Committee and the full SBA Senate. While almost everything you do involving money will require attending a meeting, filling out paperwork, or both, your organization's leadership is responsible for having constructive knowledge of this handbook's contents.

The SBA Senate Finance Committee and SBA Senate reserve the right to deny, by simple majority vote, the reimbursement of any expenditure deemed to be excessive, wasteful, or ethically inappropriate, as well as impose any penalties pursuant to Article VI, Section 3 of this Finance Handbook.

[A] Meetings with the SBA Senate Finance Committee

The first stop for every penny spent is the SBA Senate Finance Committee, either for the annual budget allocation process, for specific money for an event, or just for information to help your student organization plan (e.g., whether you can get money for your event). The Committee's purpose is to strike the appropriate balance between adequately funding every organization's endeavors with the finite resources provided by the Student Activity Fees that the SBA receives.

The Finance Committee meets bi-weekly, usually every other Tuesday; any student(s) or organization hoping to attend a Finance Committee meeting must email the Finance Committee Chair at sbafinance@wcl.american.edu. with the subject matter of the request in order to receive the time and place of the next Finance Committee meeting. In order to be placed on the agenda, your organization must email the Finance Committee Chair by 11:59 PM the Sunday

before the next Senate Finance Meeting. Once placed on the agenda, the student(s) or organization must send all relevant documents to the Finance Committee Chair within 24 hours in order receive a vote at the meeting.

Any member of your organization may represent your organization at the Finance Committee meeting, but they will be expected to be familiar with both the specific request for funds and your organization's finances in general, so make sure to brief them before they come. Further, a representative of the organization's executive board, the president, and/or the treasurer must be present when addressing the Finance Committee. If the member of your organization presenting is also a member of the SBA Finance Committee, that member is allowed to present. However, members of the Finance Committee are not permitted to vote on matters that they present on. Members of the Finance Committee are allowed to vote on matters for organizations that they are members of as long as they are not directly affected by the funding request. If the aforementioned representative is not present when the organization is called, the organization will be called a second time at the end of the Committee's agenda.

[B] SBA General Body Meetings for Finance Matters

Because the SBA understands that time is valuable to students, the reports of the SBA Finance Committee are among the first reports heard in the SBA Senate meeting. If you have to come to a Senate meeting for a finance matter, the General Body will attempt to accommodate your organization during the earlier part of the meeting. After your organization's matter has been heard, you are free to leave the general body meeting and do not have an obligation to attend the full general body meeting once your matter is resolved.

Please note: You will only need to present to the entire SBA if your request to the SBA Finance Committee was above $1,500 or your original request was denied by the SBA Finance Committee and you are appealing their recommendation.

A representative of the organization's executive board, the president, and/or the treasurer must be present when addressing the SBA Senate. If the aforementioned representative is not present when the organization is called, the organization will be called a second time at the end of the Senate's agenda. If your organization has already presented at the Senate Finance Committee meeting, you will need to present again to the full Senate so that a vote can occur. The Senate will most likely have questions about the request, so a knowledgeable representative should be sent to the meeting to present the request. If no representative is present, your request will **not** be heard.

When your organization is called, you will have the opportunity to present your issue and answer questions from the Senate. Like in the Finance Committee, hard questions are not meant as an attack; Senators want to ensure that any funding is spent wisely. Please remember

that the Senate has to consider all organizations and that no organization shall receive special treatment, either positively or negatively.

A member of the Senate may represent a group if attending an SBA meeting is an extreme hardship. Extreme hardships are reviewed on a case-by-case basis and are determined by the Chair of the respective meeting. When in doubt, please contact the Senate Finance Chair with any questions.

Section 2. Finance Duties of Student Organization Presidents and Treasurers

Your organization's President and Treasurer are the chief officers and should maintain diligent records of all organization activities and stay up-to-date on any information related to their organization. It is their duty to maintain an up-to-date budget of how much the organization has spent and how much is left at all times. It is also their duty to certify and to keep records of all reimbursement requests submitted to the SBA Finance Committee Chair. If the organization goes over budget, then its members will not be reimbursed for any costs above what was allocated. The Treasurer must ensure that anything submitted to the SBA Finance Committee Chair complies with the rules in this handbook as well as WCL and American University policy. Submission of any fraudulent reimbursement requests may lead to Honor Code violation investigations for one or more members of your organization.

In the event that your organization elects new officers for any reason, the organization **must** notify the following people as soon as possible:

- SBA Senate Finance Committee Chair: SBAFinance@wcl.american.edu
- SBA Groups & Organizations Committee Chair: SBAGandO@gmail.com
- SBA Director of External Affairs: SBAextaffairs@wcl.american.edu

If your treasurer has been replaced for any reason, the organization must also notify the following people as soon as possible:

- SBA Senate Finance Committee Chair: SBAFinance@wcl.american.edu
- SBA Director of Finance: _____

[A] Duties of the President

- Review your organization's spending and be familiar with the status of your organization's account;
- Communicate regularly with your Treasurer about the status of all paperwork;
- Jointly with the Treasurer, represent the organization at SBA Finance Committee and SBA Senate meetings;
- Check the SBA Lounge at least once per week for mail, bills, and notices. Mail not picked up by the 1st of each month will be returned to the sender. Forward all financial material promptly to your Treasurer;
- Do not sign documents before reading them and do not sign blank forms; and
- Assist the Treasurer in preparing your organization's yearly budget.

[B] Duties of the Treasurer

- Keep an accurate, up-to-date ledger by recording all financial transactions. This means that ledgers should be updated once a week to avoid a compounding of paperwork at the end of the semester;
    - Not keeping an accurate ledger can lead to your organization being over budget, which can lead to your members not being reimbursed for legitimate costs.
- Always bring your ledger when consulting the WCL Finance Office, the SBA Finance Committee, or the SBA Finance Committee Chair. Be prepared to answer detailed questions about your account. You must maintain this ledger and accurately account for your money;
- Know what has been ordered, what bills have been paid, what bills are being paid, and what bills are to be paid;
- Inform your executive board members monthly of the following month's estimated expenses;
- Keep track of all reimbursements;
    - The SBA Finance Committee and the SBA Finance Committee Chair are not obligated to reimburse you if your organization has not been tracking its spending properly. If the group is over budget, anything over the allocated yearly budget will not be reimbursed.
- Deposit any revenue made through registration fees, ticket sales, fundraisers, etc. with the Finance Committee Chair or the WCL Finance Office at the end of each day or within one business day (if events should occur on the weekends);
    - Email the SBA Senate Finance Committee Chair & SBA Director of Finance every time your organization makes a deposit.
- **Read** documents before signing, and **do not** sign blank forms; and
- Prepare your organization's yearly budget.

- It is recommended that you elect a new board before the new budget is due in the end of March/ early April. It is best to compile next year's budget with these incoming members so your organization is best prepared for the upcoming year.
- However, if you have not yet elected a new board, your organization is still responsible for submitting a budget through the annual budgeting process by the original due date determined by the SBA Finance Chair.

Article II – Event Planning

Planning ahead is always a good idea: it allows your organization to begin working with the SBA Finance Committee early to plan a successful event, to avoid surprises, and, generally, to be better prepared. Consulting with the Finance Committee before spending money on an event will ensure that members of your organization do not purchase items for which they cannot be reimbursed, which includes spending for food. However, you may begin planning for events if you receive outside funding or grants from other outside organizations.

To achieve that level of preparation and to put on the best possible events, your organization's executive board should begin planning your year as soon as possible. By knowing what your big events are and roughly when you want to have them and what smaller events you want to have, you can get an early start on planning and avoid problems caused by class crunch times or last-minute planning.

Consulting the Finance Committee early in the planning process may be particularly important when the event your organization is planning involves multiple speakers, a particularly high profile speaker, and/or the potential for a large number of attendees. There is an SBA Leadership Retreat at the beginning of the fall semester and at the end of the spring semester that will detail the finance process, including ways to go about reimbursements, contingency grants, and student organizational funding in general. This Leadership Retreat may be replaced by an email presentation if so elected by the SBA President. If so, you are still responsible for knowing the SBA Finance Rules. **Ignorance of the rules is not an excuse for not following them.** If you have any additional questions, do not hesitate to reach out to the SBA Finance Committee Chair, the SBA Finance Committee as a whole, or to individual members of the SBA Finance Committee.

Events that require the signing of personal service contracts, requests for honoraria, the need for a larger venue, and other administrative and logistical considerations often need the approval or at least the involvement of such offices as the Dean's Office, the WCL Finance Office, the WCL Facilities Office, and the WCL Special Events Office. These offices often require a certain amount of lead-time to facilitate these requests. For example, the WCL Finance Office requires that any request to enter into a personal service contract be submitted

to them at least two weeks in advance. Therefore, it is **imperative** for organizations to consult the SBA Finance Committee as early as possible in the planning process to prepare an event plan and timeline that allows for the successful planning of each event.

Article III – Operating Money

SBA-recognized organizations may request additional funds to fund on-campus events, to participate in community service events, and to travel to organization-enhancing events. This section outlines how to apply for additional funds, and Section IV of this Handbook addresses their expenditure.

An organization's operating budget is the day-to-day money it uses during the year. Organizations may spend SBA-allocated funds at their discretion, subject to the requirements in this Handbook. Except for Level 1 organizations and subject to the discretion of the SBA Finance Committee and the SBA Senate, an organization may be granted additional funding during the year if the organization has a demonstrated need for money in excess of its original budget allocation. (See Art. III, Sec. 2[B])

Each organization's President and Treasurer must ensure that they understand their organization's financial needs for the coming year and research anticipated costs to present the requests to the SBA Finance Committee and Senate.

Section 1. Your Organization's Budget

Only SBA-recognized organizations and committees may apply for operating budgets from the SBA. If your organization is no longer recognized by the SBA, you must re-apply for recognition through the Groups and Organizations Committee of the SBA. The budgets are dispersed in the spring semester for use during each fiscal year (May 1 – April 30). Each year, the SBA Finance Committee determines the appropriate budget for each organization by taking into account the organization's prior spending and activity, average costs, repeat expenses, and future projections.

[A] Annual Budget Request Process

The budget allocation process takes place every spring. Appendix A provides an estimated timeline for the process.

First, every organization that intends to seek money from the SBA must attend a mandatory informational meeting or view a mandatory finance powerpoint distributed by either the SBA President or the SBA Finance Chair. Failure to know the rules that govern the finances of SBA could result in penalties against your organization such as longer times to process contingency grant requests due to errors or the possibility of honors code violations. **Ignorance of the rules is *not* an acceptable excuse for not following them.** There is typically a SBA-sponsored Leadership Retreat in the spring before the budget allocation process begins. During this Leadership Retreat, the SBA Senate Finance Committee Chair will present relevant information on the budget allocation process including important dates and deadlines, important forms that need to be completed, when and where the budget appeals meetings will be held, and any other information that the student organizations need to know in order to successfully complete the budget allocation process. A Q&A session will follow the formal presentation. The SBA Finance Committee will inform student organizations of the time and place of the mandatory informational meeting. If such meeting occurs through email, the Senate Finance Chair will email out a presentation and it is each organization's responsibility to do their due diligence to remain informed of the most up to date finance policies. Any organization that does not attend the mandatory informational meeting [when applicable] will **not** receive a budget for the next academic year.

The SBA Finance Chair will send out an email to the student organizations in the end of February or early March describing the budgeting process for all organizations. The SBA Finance Chair will email the student leader contact list provided to the SBA President at the start of the school year. Each student organization will have about a month to fill out their budget for the next school year. If a new executive board has not been elected yet, the organization is still responsible for submitting a budget to the SBA Finance Chair for consideration. Failure to do so will result in the organization being deemed inactive for the next school year.

The Finance Committee will convene and go over each organization's budget request line item by line item. Each group's budget will need to be approved by a majority vote of the finance committee to be approved. Each organization will receive an email from the Finance Committee Chair providing and explaining the organization's recommended budget. After the organization receives the Finance Committee's recommendation, the organization will have one week to decide if it wants to accept or to challenge the recommended level. If the organization decides to accept the recommended budget, the organization can accept its budget by following the directions in the email.

A group officer **must** email the Senate Finance Committee Chair at sbafinance@wcl.american.edu and indicate their intent to challenge a Finance Committee budget recommendation within seven (7) days of receiving the Committee's offer. However, if the organization decides to challenge the Finance Committee's recommendation, the organization may be subject to an audit at the discretion of the Finance Committee and a representative must attend the budget appeals meeting. The budget appeals meeting will be during the last SBA Finance meeting of the semester. Remember, the budget appeal is not a

negotiation: your organization will be allotted up to five (5) minutes to present your arguments. After attending the appeal meeting, your organization will receive the Finance Committee's decision on your appeal via email. Notice regarding the SBA Finance Committee's decision will be given within seven (7) to ten (10) days.

If this produces an unsatisfactory result, your organization may appeal the second recommendation to the full SBA Senate during the annual Budget Meeting. All decisions of the SBA Senate are final. Appealing to the full Senate voids the Finance Committee's initial offer; therefore the Senate may reduce or increase the request as it sees fit.

Please Note: All Journals and Law Reviews do not submit budgets through the annual budgeting process. They have a separate process done through a faculty representative. The Senate shall not act in any way to jeopardize the contract between the ABA and the ALR. ALR is only required to disclose information about the funding that it receives from the SBA.

Please Note: Journal representatives are still required to update their contact information with the SBA to ensure that they are well informed regarding SBA events.

[B] Guidelines for Challenging an Organization's Budget Amount

- Provide a comprehensive rationale for why you are requesting a change in your budget based on previous years. Relate this to the purpose of your organization. The more detail you provide, the better.
- It is advisable to show a complete event plan, including expenses that will not be met by your proposed funding level.
- For challenging budget recommendations, do not simply increase your allocated amount from the previous year. Your budget recommendation is allocated based on expected expenses and should be challenged as such.
- During the year, try to build membership and conduct successful activities. Successful organizations with large memberships are likely to receive a higher level than organizations that have not effectively used their funds. It is also highly advisable to keep a record of all events put on by your organization.
- **Fundraise**! Fundraising shows enthusiasm, community support, and good organizational skills.
    - The SBA asks during the annual budget process how much your organization fundraises, so be prepared with an answer.
    - Some examples of fundraising are: asking restaurants to donate a portion of proceeds from sales on certain days, bake sales, hosting events, etc.

Section 2. Additional Funds

What do you do when you are planning an event, and you look at your budget but do not see the money you need? Find more money! Resources for obtaining additional money include, but are not limited to, asking your organization's members to contribute money (e.g., some organizations charge yearly dues), asking other organizations if they are willing to co-sponsor, requesting SBA contingency funds, conducting bake sales, and getting donations or door charges.

See Art. IV Sec. 2 regarding the rules governing how your organization should handle money obtained through fundraising activities.

[A] Co-sponsored Events and Projects

Co-sponsorship allows one organization to contribute towards another organization's expenses for a specific event or project. Talking to other organizations about cosponsoring your events is a good way to establish contacts with them and to create awareness of the event with the other organization. Funding may be reimbursed for functions with students or organizations from another law school(s), provided that your organization can demonstrate that WCL students derived a substantial benefit from participating in the function and that other law school(s) also financially contributed to the event or project.

The SBA Constitution's non-discrimination clause governs funding for co-sponsored events. SBA funds may not be expended in support of any organization or event that discriminates on the basis of any prohibited category or any other substantial sense of identity.

[B] SBA Contingency Grants

Any SBA-recognized organization and other programs and initiatives, *except* for Law Review and Journal organizations, can apply for contingency funding, provided their budget does not already include sufficient funding for the expense. Any organization, program, or initiative requesting contingency funding is subject to an audit at the discretion of the Finance Committee.

Please note: If you have cancelled an event or want to move funds around, you are permitted to do so if the events are substantially related, provided approval is given from the SBA Finance Chair. If no such approval is given, that is when an organization should proceed to the

contingency grant stage.

Depending on the amount being requested, the approval can come from the SBA Finance Committee Chair, the Finance Committee, or the SBA Senate.

1. The SBA Senate Finance Committee Chair may approve contingency grants requests for $500 or less. Denials may be appealed to the Finance Committee.
2. The Finance Committee may approve contingency grants for $1,000 or less by a majority vote of the Finance Committee.
3. The Finance Committee may approve contingency grants between $1,000 and $1,500 only by a unanimous vote of the Finance Committee.
    a. Contingency grants between $1,000 and $1,500 receiving only a majority vote need approval of the full SBA Senate.
4. Requests exceeding $1,500 need the approval by a majority of the full SBA Senate.

Contingency Grant Requests that have been denied by the SBA Finance Committee may be appealed to the full SBA Senate. However, all decisions made by the full SBA Senate are **final.**

Please note: If an organization brings a request to the SBA Finance Committee and then must bring the request to the full SBA Senate for whatever reason, the amount brought to the full SBA Senate **must** be the ***same*** or ***less*** than the amount brought to the committee. Any presented amount that is higher than the original request brought to the SBA Finance Committee requires that the group start over in the contingency grant process.

The following instructions articulate how organizations may apply for contingency grants:

1. Pick up a Contingency Grant Application Form from the box outside of the SBA Executive Office in the SBA Lounge, from the WCL website (https://www.wcl.american.edu/community/students/sba/governing-documents/sba-contingency-grant-application-form/), or email the SBA Senate Finance Committee Chair for a copy at _____

b. If the request is submitted later than 11:59 PM the Sunday before the SBA Senate Finance Committee Meeting, your organization will have to wait until the next SBA Senate Finance Committee Meeting.

c. If the request needs to be heard before the next SBA Senate Finance Committee Meeting, let the SBA Senate Finance Committee Chair know so there is enough time to get your organization on the agenda to present to the full SBA Senate.

    i. **Disclaimer:** The SBA Senate may vote to send this request back to the SBA Senate Finance Committee to analyze before making a decision. Untimely requests will be viewed unfavorably.

3. If the request is under $500, the SBA Senate Finance Chair has the authority to approve or deny the request.

    a. Your organization does not need to attend the SBA Senate Finance Committee meeting unless you want to challenge the result of such request.

4. If the request is over $500, your organization must attend the SBA Senate Finance Committee meeting on the date that you are scheduled to present your request.

    a. Be prepared to answer questions associated with your request.

    b. When attending the meeting, have an itemized list of the cost and breakdown of the event and documentation of received quotes (e.g., print-outs of web pages or emails, copies of faxes, etc.).

        i. Organizations shall present a final itemized breakdown of costs, including total contingency amount requested, in an excel spreadsheet or comparable application.

    c. Per Article I, a representative of the organization's executive board (i.e., the president or the treasurer) **must be present** when addressing the SBA Senate Finance Committee. If the aforementioned representative is not present when the organization is called, the organization will be called a second time at the end of the Committee's agenda.

5. If the Finance Committee Chair or Finance Committee recommends a smaller grant than your organization requested, your organization has the option to accept the grant or to reject the recommendation and bring the original request to the SBA Senate Finance Committee or the full SBA Senate.

    a. Bringing the original request to the SBA Senate Finance Committee or the full SBA Senate runs the risk of being granted no funds.

6. If the request is more than $1,000 or between $1,000 and $1,500 and not unanimously approved by the Finance Committee, your organization must present before the full SBA Senate. However, the SBA Senate will only hear you after you appear in front of the SBA Senate Finance Committee, or when the SBA Senate Finance Committee Chair requests that you appear and different arrangements are made.
    a. A representative of the organization's executive board (i.e., the president or the treasurer) **must be present** when addressing the full SBA Senate. If the aforementioned representative is not present when the organization is called, the organization will be called a second time at the end of the Committee's agenda.
7. If the full SBA Senate rejects your organization's funding request, you may **not** re-submit a request for the same purpose absent exceptional circumstances.

Please Note: The Contingency Grant Request Process can take between two to four weeks to complete, not including any appeal proceedings. Please plan accordingly and submit your requests with enough time in advance to avoid missing any personal deadlines. Untimely requests will be viewed unfavorably.

Contingency grant funds may only be used for the purposes and expenses explicitly listed in the contingency grant application as approved by the SBA. If there are issues and the event cannot occur, but the organization wants to do something else with the funds granted, the organization can seek approval from the SBA Finance Chair if the event is *substantially related* to what was granted in the contingency grant. If it is not substantially related, the organization **must** let the SBA Finance Chair know as soon as possible. If there are multiple aspects or line items to your contingency grant, you are free to move the funds around within reason as long as they are substantially related. If in doubt, reach out to the SBA Finance Chair for approval.

Contingency grant request funds may not be used in violation of any provision of the SBA Finance Handbook or any other relevant rules provided by Washington College of Law or American University.

If any student has any questions regarding the contingency grant process, you can contact any member of the SBA or the SBA Senate Finance Committee Chair at SBAFinance@wcl.american.edu.

[C] Fundraising and Funding from Outside SBA

Organizations are strongly encouraged to fundraise. This fundraising can either be through raising cash from events, through donations of goods or money, or through support funding from non-SBA sources. Strong fundraising may positively influence your budget or grant decisions.

However, an organization's lack of fundraising will not have negative implications for annual budget or contingency grant decisions.

External, informal, or off the books accounts are strictly prohibited. All money raised by your organization, including any dues collected that are not owed to a regional or national chapter, must be deposited into the SBA General Account. SBA will not reimburse or be liable in any way for any amount of donated or raised money that is lost, stolen, misappropriated, or otherwise disbursed without first being deposited with the WCL Finance Office.

Funds deposited into the SBA General Account will not be available to your organization at the end of the WCL fiscal year unless you notify the SBA Finance Chair and request that the funds be made available at the conclusion of the year. Upon request, the Finance Chair will create a special line on your organization's SBA ledger for any funds that your organization raises and would like to be available for usage after the fiscal year ends. These funds will be available for your use through the summer term, but if they continue through the next school year then the organization will need to be reapproved for the funding in their budget.

Always notify the SBA Finance Chair before making a deposit with the WCL Finance Office so that the SBA Finance Committee is aware of all budgetary changes in your organization. Deposits can be given to the WCL Finance Office from 9AM-5PM Monday through Friday. Never leave money in the SBA Finance drop box or a Senate mailbox.

When raising money, keep the following ideas in mind:

- Think about any surrounding companies in the area that benefit from the WCL community and see if they would be willing to give back to the law school through your organization's events.
- Many corporations donate a certain amount of money or goods a year to nonprofit organizations by policy (especially at the end of the calendar year when business are trying to reduce inventory for tax purposes).
- What department on Campus may share your interests? Let them know how their co-sponsorship can benefit both them and you. If you're drawing a blank at this stage, the Finance Committee may be able to help you figure out which department to ask and how.
    - The SBA Finance Committee is exposed to many groups on campus and may be able to facilitate communication between groups to help put on successful co-sponsored events.
- Look at online fundraising websites. Many new online fundraising tools have been created in the past few years.

Before you solicit any gifts or donations, you must determine if your donor will require documentation from the University that will allow them to deduct their donation from their taxable income. If the donor would like such documentation,

you must notify the WCL Office of Development and Alumni Relations BEFORE accepting the donation.

Article IV – Using Allocated Funds

While the SBA has allotted WCL student organizations a block budget to better facilitate planning and spending and to allow flexibility with event costs, *the SBA maintains the right to deny reimbursements that are:*

1) outside of the organization's mission,
2) a violation of the SBA non-discrimination clause,
3) excessive, or
4) especially wasteful.

Furthermore, submission of a fraudulent reimbursement or charging a reimbursement to an organization that has not authorized you to spend money on its behalf may lead to an Honor Code Violation. To better allow for organizations to safely plan and spend, this section provides general guidelines for common expenses. See Article V for information on the expense reimbursement process.

If your organization plans to spend outside of the following guidelines or has doubts about their expense being approved, they should attend a SBA Finance Committee Meeting before making the purchase or expenditure. **No reimbursement is guaranteed. Please keep that in mind when deciding to make a purchase relying on a reimbursement.**

Section 1. General Operating Expenses

When purchasing goods for use by a student organization in an SBA approved event, students shall use the tax-exemption number for American University. Students who do not use the tax-exemption number may not be reimbursed for the tax on their purchase. The tax-exemption number can be found on the WCL Finance Office website.

At the discretion of the WCL Finance Office, some purchases may be prepaid or placed on the American University credit card (P Card). However, in most cases, an individual student shall purchase items with their own money and be reimbursed at a later date. If your organization is to utilize the University P Card, your organization **must obtain prior approval** from the SBA Finance Committee Chair **at least five (5) days in advance of the purchase**. The first time your organization fails to obtain prior approval, your organization will receive a warning. The

next infraction will result in your organization having the corresponding amount of funds taken out of your organization's budget for the next year.

After obtaining prior approval for using the P Card, your organization must notify the WCL Finance Office to receive the P Card. Make sure to send a receipt of the items purchased to the SBA Director of Reimbursements as well as the WCL Finance Office.

[A] National or Regional Chapter Dues

SBA funds may be used to pay for an organization's national or regional chapter dues if the national and/or regional chapter complies with WCL's and the SBA's non-discrimination policy. However, the SBA Finance Committee limits funding for organizational dues. The Senate may reimburse an organization's membership in a practice area organization where the organization can show that such membership is necessary to further the organization's purpose and/or mission. If an organization is a part of such membership, they will need to request this in their budget every year.

The SBA Finance Committee will not reimburse for individual membership dues for students.

Student organizations seeking to have representation on their national or regional board may use SBA funds for such positions, provided they request a contingency grant.

[B] Travel Expenses for Officers of National or Regional Organizations with Local Chapters

Terms for this subsection are defined as:

I. "Local chapter" means an organization that has been chartered, under pending status, or otherwise duly recognized by the relevant organization as a chapter or member of a national organization at the Washington College of Law.
    A. "Officer" is an official elected by a larger contingency of the organization than the local chapter. The use of the term in this instance is explicitly intended to **not** apply to representatives, delegates, or other similarly situated individuals elected or selected by the local chapter to represent it at regional, national, international, or inter-galactic conventions, assemblies, etc.
    B. The General Body or the Finance Committee may request the completion and submission of a "blue slip" (see Appendix C) for officers of contingencies of organizations larger than the local chapter that seek reimbursement for expenses related to travel accommodations or other duties of their office.

II. It is the explicit intent of the SBA to **acknowledge a distinction** between officers of larger sections of an organization that possesses an active, local chapter at WCL and representatives, delegates, or other similarly situated individuals elected or selected by

the local chapter to represent it at a convention, assembly, or other substantially similar event.

III. The reasoning behind this subsection is that even though the amount requested in the contingency grant may not be directly credited against what a local chapter/organization is allocated, it may, though not necessarily, be taken under consideration by the SBA or another member in the approval process might "hold this amount against" the local chapter/organization if it were to request contingency funds at some point during the academic year.

[C] Aramark or Other WCL Approved Food Vendor

All orders placed with Aramark, or another WCL Approved Food Vendor, are invoiced directly to the WCL Finance Office. No student should spend any of his or her personal money for orders from Aramark. Any student organization that places an order with Aramark should ask it to charge the SBA. The SBA account number for food expenses is 40-086553-52118-03613.

Section 2. Travel

For any number of reasons, your organization may need or want to travel. The SBA may pay for part of the cost of travel, lodging, and registration fees for trips that meet the guidelines below. Keep in mind that misconduct during a trip that is reported to the SBA may result in the loss of individual or group travel privileges for the remainder of the year, fines, and/or Honor Code charges.

[A] Booking Travel Through WCL Finance

The purpose of sending organization members on trips is to attend educational and networking sessions, gain valuable outside experiences, participate in activities not available on campus, bring information back to the WCL community, and expand the WCL presence throughout the world.

To minimize costs, all trips should be booked as far in advance as possible. Additionally, groups requesting a **contingency grant** for a trip must show the SBA Finance Committee that they exercised due diligence in finding the cheapest providers for each aspect of the trip. The SBA Finance Committee understands that sometimes there may not be cheap options for destinations that are difficult to reach or for which travel restrictions are in place. However, you must still show the SBA Finance Committee that your organization did their due diligence in finding the best and safest travel option available. This includes providing the SBA Finance Committee with documentation of flights and transportation estimates. If this documentation is not provided, the committee will have a difficult time making an informed decision regarding your organization's request.

Organizations may allocate the money in their annual budget in any manner they see fit, provided that the expenditures are related to what has been granted in their annual budget and comply with WCL and SBA Finance Policy.

For organizations requesting a contingency grant for travel-related purposes, the SBA will generally pay for the total cost of travel, lodging, and registration fees for **up to two people**. The two-person restriction shall not apply to organizations that are sending an independent competition team to a tournament. If your organization wishes to send more than two people, SBA money may be divided up to offset costs any way your organization sees fit. The SBA Finance Committee may exceed the two-person restriction only for exigent circumstances, as determined by the SBA Finance Committee.

[i] Conferences

For organizations requesting a contingency grant for travel associated with conferences, there will be a **two person restriction**. This restriction gives a fair opportunity to fund more students going to various conferences throughout the year. The SBA Finance Committee may waive this restriction under circumstances deemed appropriate by the Committee and its members. To waive the two-person restriction, a request must come to the SBA Senate Finance Committee more than four weeks in advance, to allow enough time for the Committee to make a decision. **Untimely requests will be viewed unfavorably.** For each organization's reference, requests received less than a month in advance of the conference are seen as untimely absent exigent circumstances.

[ii] Hotels/Transportation Costs

For organizations traveling to competitions or conferences outside of the D.C. area, members may need to stay in hotels for the length of the competition. SBA will only cover the cost of the hotel for the length of the competition. The SBA Senate Finance Committee will review each request on a case-by-case basis and will approve of additional days on an as needed basis. Team members of the same sex are expected to share rooms if possible, unless there are exigent circumstances. Such exigent circumstances need to be submitted to the SBA Finance Committee Chair at _____

[B] Speaker Travel

The SBA will reimburse organizations for a non-local speaker's travel and hotel expenses according to the limits enumerated in the previous section as long as the speaker is of interest to the WCL community at-large. Funding for local speaker travel may also be requested. Honoraria shall not be reimbursed by the SBA without the express prior consent of the full SBA.

To receive funding for speakers, your organization must gain approval from the SBA Finance Committee either through your annual budget allocation process or through the contingency grant process. Your organization is prohibited from using SBA funds to purchase gifts for speakers. If you have any questions about what this entails, contact the SBA Finance Committee Chair.

[C] Automobile Reimbursements

Student organizations may be entitled to reimbursements for vehicle-related expenditures when they take an organizational trip.

If the organization used a student's personal automobile, the student should turn in a Travel Expense Form, along with a map (i.e. Google Maps, Mapquest) that shows the distance the student traveled in miles from the starting point of the trip to the end point. The SBA reimburses mileage according to the current IRS mileage rate for service of charitable organizations.

For a rented vehicle, the student will be reimbursed for actual expenses, such as the cost of the rental vehicle, gas, etc. Make sure to note that the vehicle was rented on the Travel Expenses Form and turn in all receipts. <u>Please note: AU does not reimburse for any "add-ons" such as supplemental insurance, GPS systems, etc.</u>

[D] Travel Expenses for Competitions

[i] Formal Competition Organizations

The SBA shall reimburse the competition organizations (i.e. the Moot Court Honor Society, Mock Trial Honor Society, Alternative Dispute Resolution Honor Society) for expenses incurred by participating in competitions so long as those expenses are within the guidelines for reimbursable expenses in the SBA Finance Handbook. This includes travel expenses, lodging, competition materials, registration fees, and other reasonable expenses. The SBA shall also

reimburse the competition organizations for expenses incurred by hosting competitions, including travel expenses, lodging, competition materials, food, and other reasonable expenses. Keep in mind that expenditures have to be *substantively* related to the reasons or purposes for which money was allocated.

[ii]Ad-hoc Competition Organizations

Students who are not members of one of the formal competition organizations and who would like to attend a competition on an independent basis must obtain permission from:

A. The competition team (e.g., must get Moot Court's permission to attend a moot court tournament);
B. The Dean of Students; and
C. The SBA.

Before funding requests to attend competitions on an ad-hoc basis will be considered, the students seeking funding must:

A. Obtain and present written proof of permission from the relevant competition team and the Dean of Students; and
B. Provide proof that a reasonable effort was made to inform the student body of the competition opportunity and interested students had the opportunity to apply to compete.

Absent exceptional circumstances, and subject to SBA approval, SBA will **not** fund travel for students who are members of competition teams to attend competitions outside of their teams' purview. Proposals that include students who are members of competition teams will not receive funding for more than the amount necessary to support those students not otherwise on a competition team, absent exceptional circumstances. Exceptional circumstances may include, but are not limited to: (1) a member of a competition team who does not compete for that competition team or (2) a competition in which there is no other qualified or interested student who can participate.

[E] Food During Travel and Competitions

The SBA will cap all food reimbursements per day based on the location of the competition that the student is competing in. Any student reimbursement request with amounts above this specific cap will have their reimbursement requests modified to reflect the amount approved by the SBA. The SBA will only reimburse legitimate food costs that take place during the days of competition. Anything spent above the capped amount by SBA will not be reimbursed. Organizations can alleviate this cost by fundraising. Any extenuating circumstances will be evaluated by the SBA Finance Committee on a case-by-case basis. **Keep in mind that this is for competitions only and *not* conferences.** The capped amounts for spending on food per day is listed below:

1) **Competitions within the D.C. Area (includes D.C., MD, and VA):** Students are reimbursed for up to $20 per day on food. Anything above that amount per day will not be reimbursed by the SBA.

2) **National Competitions:** Students are allowed to spend up to $40 per day on food. Anything above that amount per day will not be reimbursed by the SBA.

3) **International Competitions:** Students are allowed to spend up to $80 per day on food. Anything above that amount per day will not be reimbursed by the SBA.

Keep in mind that these amounts are the maximum that each member will be reimbursed per day. If you should spend less than this amount, that is acceptable.

Section 3. Prohibited Expenditures

Expenditures for goods and services listed in this section are generally prohibited and will not be reimbursed. A student organization must get express approval from the SBA Finance Committee and the WCL Finance Office before spending any of its funds on the following items. Failure to get pre-approval for expenditures on the following prohibited items will result in a denial of the request for reimbursement. The SBA maintains the right to deny reimbursements to spending deemed by the SBA Senate to be outside of the organization's mission, violations of the SBA non-discrimination clause, excessive, or especially wasteful. If the expenditure has already been reimbursed, the equivalent amount of that expenditure will be subtracted from that organization's budget for the following year.

[A] Alcohol

Reimbursement for alcohol is only allowed for events that conform to the American University's alcohol policy and have been pre-approved by the Dean of WCL and the AU Provost. Make sure to complete the approval process prior to your event. Take your alcohol approval form to the Dean's office to obtain the Dean's signature and then send it to main campus for signature. This process can take one month or more.

[B] Contracts for Services

If an individual not connected to WCL (e.g. non-student, non-faculty, non-staff) provides services (i.e. accompanist, disc jockey, or performer) for an event, he or she must sign a contract with

American University to receive remuneration for services before the event for which reimbursement is being requested takes place.

[C] Honoraria

The WCL Finance Office shall not reimburse expenditures of Student Activity Fees on honoraria unless arrangements have been made before any expenditure takes place. A honorarium is a one time payment made to an individual that is not an employee of the University for a special and non-recurring academic activity or event. Examples can include, but are not limited to: guest lecturers, reading of papers, workshops, presenting research results, an invited international speaker, etc.

[D] Gifts

The SBA will not reimburse expenditures of Student Activity Fees for gifts. "Gifts" shall be broadly interpreted by the SBA Finance Committee and generally include items or services gratuitously provided to group members or leadership or to affiliated individuals or groups for any purpose not directly related to the mission of the group or organization, including but not limited to recognition of exemplary service, distinguished leadership, graduation, etc. "Gifts" include but are not limited to cash, gift cards, donations, foodstuffs, electronics, etc.

The SBA Finance Committee and SBA Senate continue to reserve the right to deny, by simple majority vote, the reimbursement of any expenditure deemed to be excessive, wasteful, or ethically inappropriate, as well as impose any penalties pursuant to Article VI, Section 3 of this Finance Handbook.

[E] Personal Service Contracts

The WCL Finance Office shall not reimburse expenditures of Student Activity Fees on personal service contracts unless arrangements have been made before any expenditure takes place. The WCL Finance Office needs, at a minimum, two weeks of lead-time to process a request to approve a personal service contract.

[F] Banquets

The SBA shall not reimburse expenditures on group banquets unless the SBA Finance Committee has pre-approved the expenditure. If you were not pre-approved for this expenditure

in your organization's annual budget, then you must submit a proposal to the SBA Finance Committee through the contingency grant process. You cannot reallocate your group's funds to pay for a banquet if you have not specifically been approved by the SBA Finance Committee for such a cost.

[G] Food

General Events: The SBA will **not** reimburse groups or organizations for more than two food expenses associated with General Events per academic year. "General Events" shall be interpreted broadly by the SBA Finance Committee and SBA Finance Committee Chair to include those recurring or minor events providing a limited value to the WCL student body, including but not limited to general body meetings, executive board meetings, staff or mentor training sessions, spading or production schedule meetings, etc. The SBA reserves the right to waive this two-food expense restriction for joint events and for successful contingency grants.

Special Events: The SBA may reimburse groups or organizations for additional food expenditures associated with Special Events on a discretionary basis. "Special Events" shall be interpreted on a case-by-case basis by the SBA Finance Committee and SBA Finance Committee Chair, who shall at least consider the total cost of the event, and the value-added to the WCL community, and who may also consider the group or organization's proportion of food spending to their total budget and the group or organization's fundraising efforts. "Value-added" may be imputed to events increasing networking opportunities, employment prospects, legal knowledge, positive publicity, etc., of WCL or the WCL student body.

Food expenditures associated with "Special Events" shall be reimbursable only if approved by (1) the SBA Finance Committee during the preceding year's budget process or (2) the SBA Finance Committee Chair **prior** to incurring any food costs related to the requested event. Failure to receive pre-approval will result in denial of reimbursement for the food expenditure.

The SBA Finance Committee and SBA Senate continue to reserve the right to deny reimbursement, by simple majority vote, of any food expenditures deemed to be excessive, wasteful, or unreasonable, whether or not they are within the allotted two food expenses.

Article V – The Reimbursement Process

Section 1. The WCL Finance Office

The WCL Finance Office, located in Room C303, is the main office student organizations will deal with in regards to financial matters. The Finance Office is where members of your organization will pick up their petty cash or reimbursement checks upon approval.

Section 2. Reimbursements

There are three ways to be reimbursed, all explained in more detail below:

- Petty Cash ($0 – $50.00)
- Disbursement/Check Reimbursements ($50.01 or more)
- Travel Reimbursements ($50.01 or more)

If you use any procedure to buy something that exceeds your organization's remaining budget, you will not be reimbursed. Every organization on campus must receive approval from the SBA during the Reimbursement Process. This includes **all** honors societies. Attempting to bypass the SBA and submit requests directly to the Finance Office will be viewed *unfavorably* by the SBA.

All reimbursement requests must be sent to the SBA Director of Finance at sbareimbursements@wcl.american.edu.

[A] Petty Cash: $50 or less

There are times when your organization will need some small item or service costing $50 or less. The petty cash policy is meant to allow the purchase of such small necessities without hardship for the purchaser. The reimbursement is processed faster and will be returned in cash from the Finance Office. Here is the process:

1) For items $50 or less, a student pays out of his/her own pocket, provided the organization has money in its budget for such purposes. Multiple expenditures can be reimbursed through one petty cash request as long as they collectively total $50 or less.

2) The student must submit all receipts to the SBA Director of Finance (sbareimbursements@wcl.american.edu) **within 90 days** of the date of the receipt/event.
    a) The receipt(s) must be taped on all four sides to the blank side of a piece of scratch paper. Multiple receipts can be taped to one piece of paper as long as they don't overlap.
    b) The student must also fill out a Petty Cash Form.
    c) These documents must be paper-clipped and placed in the SBA Finance Drop Off box in the SBA Lounge.
3) Keep at least one copy of all receipts and all relevant forms until you receive your reimbursement.
4) The Finance Office will notify you when your petty cash request is ready to be picked up.

[B] Disbursement/Check Reimbursements: $50.01 or more

This is the main reimbursement procedure for purchases over $50. Note that it will take two to three weeks to receive the check, so plan accordingly and don't spend money you can't spare.

1) For items over $50, a student pays out of his/her own pocket, provided the organization has money remaining in its budget. Multiple expenditures can be reimbursed through one Disbursement Request Form.
2) The student must submit all receipts to the SBA Director of Finance (sbareimbursements@wcl.american.edu) **within 90 days** of the date of the receipt/event.
    a) The receipts must be taped on all four sides to the blank side of a piece of letter-size paper. Multiple receipts can be taped to one piece of paper as long as they don't overlap.
3) The student must also completely fill out a Student Payment Form, available at https://myau.american.edu (sign in, click on "Finances" on the top drop-down menu, then click on "Controller's Forms & Resources," and finally on "Student Payment Form").
4) A Student Payment Form, Student Certification Form, and the receipt(s) must be attached with a paperclip and placed in the SBA Finance Drop Off Box in the SBA Lounge.
5) Keep at least one copy of all receipts and all relevant forms until you receive your reimbursement.
6) Your check will be available in approximately three to four weeks. Do not mark the form "Hold for Pickup." The best option is to have the check sent to your house.
    a) You can also have the check sent to the WCL Finance Office by checking "Send Campus Mail to" and writing "WCL Capital 303" in the space provided. If you request the check be sent to the Finance Office, they will notify you when your check is ready to be picked up.

[C] Travel Reimbursements/Disbursements: $50.01 or more

This is the main reimbursement procedure to be used for expenditures on travel costs such as travel to a moot court competition or to a conference. Note that it will take three to four weeks to receive the check, so plan accordingly and don't spend money you can't spare. Expenditures **must be substantively related** to the reasons or purposes for which money was allocated your organization's budget or contingency grant. Whether an expenditure is substantively related is to be determined by the SBA Senate Finance Committee Chair. If expenditures are not substantively related, then they will **not** be reimbursed.

- For all travel-related expenses over $50.01, a student pays out of his/her own pocket, provided the organization has money remaining in their budget. Multiple travel-related expenditures can be reimbursed through one Travel Expenses Form.
- The student must submit all receipts to the SBA Director of Finance (sbareimbursements@wcl.american.edu) **within 90 days** of the competition or travel. The receipt must be taped on all four sides to the blank side of a piece of scratch paper. Multiple receipts can be taped to one piece of paper as long as they don't overlap.
- **Students Seeking Travel Reimbursement:** The student must also completely fill out a Student Payment Form, which is available https://myau.american.edu (sign in, click on "Finances" in the right-hand menu, then click on "Controller's Forms & Resources" and finally on "Student Payment Form").
    - A Student Payment Form, Student Payment Certification Form and the receipt(s) must be attached with a paperclip and placed in the SBA Finance Drop Off Box in the SBA Lounge.
- **Students Seeking Travel Disbursements:** The student must complete the same forms required for a reimbursement but must submit an additional 3 forms.
    - A Student Payment Form, Student Payment Certification Form, Student Support Payment Acknowledgement Form, WCL Student Travel Support Payment Form, and W-9 must be submitted in the SBA Finance Drop Off Box in the SBA Lounge.
- Keep at least one copy of all receipts and all relevant forms until you receive your reimbursement
- Your check will be available in approximately **three to four weeks**. Do not mark the form "Hold for Pickup." The best option is to have the check sent to your house. You can also have the check sent to the WCL Finance Office by checking "Send Campus Mail to" and writing "WCL Capital 303" in the space provided. If you request the check be sent to the Finance Office, the Office will notify you when your check is ready to be picked up.

Please Note: The SBA will only reimburse for transportation costs during the days of the competition. The SBA will **not** reimburse for costs associated with snacks, laundry, or international phone service. Alcohol costs are strictly prohibited. If alcohol is on a receipt, you

must disclose that you are not asking to be reimbursed for such cost in your reimbursement memo.

Section 3. General Reimbursement Policies

[A] Reimbursement Time Limitations

No reimbursements will be approved if the expense occurred in a previous semester. The WCL Finance Office requires that all receipts must be turned in for reimbursement **within 90 days of the date on the receipt**. If an event needing reimbursement occurs near the end of the semester, you **must** adhere to the deadline set by the SBA Senate Finance Committee Chair. Ignorance of this rule is not an accepted excuse. To prevent unnecessary penalties for your organization, submit all paperwork as soon as the expenses have occurred.

At the end of each respective semester, the SBA Finance Committee Chair will send out a deadline for each organization to submit reimbursements. Each organization **must follow this deadline** in order to have their reimbursements processed and taken out of the respective budget. It is expected that each organization adhere to the deadlines set by the SBA Finance Committee Chair and submit reimbursement requests **by close of business** on the respective due date. The SBA Finance Chair will publicize the due date for requests on the WCL Daily; thus ignorance of the due date or simply forgetting is not an accepted excuse for a late submission. Not following this deadline could lead to a reimbursement being processed much slower or the funds being taken out of your organization's budget for the next school year. Extensions will be evaluated on a case-by-case basis by the SBA Finance Committee Chair.

[B] Asking to be Reimbursed After the Fact

If an organization spends money that has not been approved in their budget and has also not been approved via the contingency grant process, the organization risks the possibility of not being reimbursed for such cost. Exceptions will be made for emergency situations to be determined by the SBA Finance Committee Chair on a case-by-case basis. If any problems should arise where money needs to be spent quickly, please reach out to the SBA Finance Committee Chair as soon as possible. **Requests received after the fact will be viewed unfavorably by the SBA Finance Committee and the entire SBA Senate.**

[C] Original Receipts

Original receipts must be turned in with every reimbursement request you submit. The WCL Finance Office reserves the right to deny all reimbursement requests that do not have original

receipts attached to them. If you do not have the original receipt, the Finance Office may reimburse your request if you have a copy of the receipts or a bank statement that shows the expenditure was deducted from your account. If your receipt does not indicate the method of payment or a proof of payment, as is the case with many online receipts, the Finance Office may also require a bank or credit card statement be submitted with the reimbursement request. If you do not have an original receipt, attach a signed and dated memo to your reimbursement explaining what happened to the receipt.

[D] Summer Expenditures

No reimbursement requests will be processed during the summer session unless a summer finance committee is appointed, which is not guaranteed. All reimbursements of summer expenditures will come out of the organization's fall budget. Keep in mind that any request processed over the summer is considered a part of your organization's budget for the academic year that immediately follows it.

[E] Good Faith Policy

Please note that due to the disbursement and reimbursement procedures, there are times when funds are given to you in advance. The SBA is entrusting you to use these funds responsibly and for the purposes laid out in each organization's line item budget or contingency grant. Not doing so **may result in honors code violations**.

Article VI – Miscellaneous Provisions
Section 1. Fiscal Year

The SBA shall operate on the same fiscal year as American University: May 1 – April 30. All budgets allocated by the SBA shall operate during the fiscal year. At the end of the fiscal year, all remaining funds in each organization's budget shall roll back into the SBA General Account.

Any funds given to organizations over the summer shall be through the contingency grant process and shall not be accounted into that organization's budget for the following fiscal year. The summer term is counted separately and will not be budgeted for in advance by the SBA, except in exigent circumstances.

Section 2. Deposits

Never, under any circumstances, leave cash or checks in the SBA Finance drop box. Deposit all cash with the WCL Finance Office during business hours.

Student organizations should notify the SBA Finance Committee Chair as far in advance as possible of when it will be holding an event at which it expects to take in revenue. All revenue taken in by student organizations through registration fees, ticket sales, fundraisers, etc. should be counted and deposited with the SBA Finance Committee Chair or the WCL Finance Office at the end of each day. A record should be kept as revenues are collected of who submitted funds to the student organization, how much they submitted, what method of payment they used, and the date of the payment. Unless express approval has been obtained from the SBA, the money deposited in the SBA account will not increase the organization's budget.

Section 3. General Penalties

The following is an illustrative list of the kinds of penalties that can be imposed upon organizations for violating SBA Finance Policies. The purpose of penalties is to safeguard Student Activities Fee money and to hold individuals responsible for their actions, rather than penalizing entire organizations.

1. Any violation of the SBA Finance Policy may result in the SBA Finance Committee, by a three-quarters vote, revoking the budget of a student organization. Such action must be reported to the SBA at the next meeting and may be overridden by a majority vote of the full SBA Senate.
2. The Finance Committee may also reduce or freeze an organization's budget, by a three-quarters vote, if an organization has violated SBA Finance Policy. Such action must be reported to the SBA at the next meeting and may be overridden by a majority vote of the full SBA Senate.
3. Legal or ethical violations will be referred to the Dean of Students for possible Honor Code proceedings and potentially referred to law enforcement.

The SBA Senate Finance Committee Chair shall notify the president of the offending organization of any and all penalties in writing. All penalties shall be automatically appealed to the full SBA Senate at the meeting immediately following the Finance Committee Chair giving notice. If the organization is present, its representative shall have an opportunity to present its

case, and the penalty shall only be upheld upon a majority vote of the full Senate.

Section 4. Policy Exceptions

The SBA Finance Committee may make exceptions to the provisions in this Handbook on a case-by-case basis. Decisions contrary to Finance Policy will require a two-thirds vote in both the Finance Committee and in the full SBA Senate for passage.

Section 5. SBA Finance Committee Chair Duties

[A] Senate Votes on Financial Matters

The Finance Committee Chair shall make available to the SBA Senate all documents submitted to the Finance Committee by a student organization, and, if appropriate, a brief statement explaining why the Committee made a particular recommendation, at least 24 hours prior to any Senate vote on a resolution or bill that originated in the Finance Committee.

[B] State of the Budget

The Finance Committee Chair shall give an update on the SBA's finances throughout the year at the request of a member of the SBA Senate or SBA Executive. The Finance Committee Chair shall track all contingency grants for each fiscal year through a spreadsheet and update it in real time as funds are approved. Each SBA Senator shall have access to these tracking documents.

[C] Contingency Grants Under $500

During SBA Senate meetings, the Finance Committee Chair shall report all decisions made since the last Senate meeting regarding applications for contingency grants of under $500. The Finance Chair shall record each approval of a contingency grant on the requesting organization's ledger and on a central database of contingency grants approved during the fiscal year.

[D] SBA Reserve

The SBA shall never let the funds in its reserve account fall below $40,000. Should the reserve account fall below $40,000, the SBA shall run a budget surplus during the next fiscal year that equals the difference between $40,000 and the level of the reserve account.

Section 6. WCL Law Reviews

[A] Law Review Oversight

While the ultimate oversight authority of the law reviews remains with the SBA, the special needs of the Law Reviews have necessitated the delegation of some of this oversight and management authority to the WCL Finance Office. The Law Reviews are only allowed to have up to 52% of the SBA budget. The Finance Office oversees the year-to-year operation of the Law Reviews, including approving their budgets, processing their expenditures, and overseeing their operations. Any initiative by the SBA to alter the funding structure of the law reviews must be coordinated through the Finance Office, the law review staff administrator, the Finance Committee Chair, the SBA Executive, the Editor-in-Chief of each law review, and any other relevant party. If there are any problems, contact the SBA Finance Committee Chair at sbafinance@wcl.american.edu.

Section 7. Other WCL Publications

At the beginning and end of each fiscal year, the SBA Finance Committee Chair shall meet with the Editor-in-Chief of each student publication to discuss prior year expenses and address pending issues. This meeting can take place through the relevant annual budgeting forms.

Appendix A. General Timeline: Annual Budget Process (Budget Requests Due Late March/Early April)

Your organization should have a new board for the next school year elected by the end of March so that the new board can have input regarding the budget for the upcoming year. There will be a SBA-sponsored Leadership Retreat before the budgeting process begins. This retreat will detail what is expected of each organization throughout the budgeting process as well as which forms to turn in. It is mandatory for one person from your organization to attend this SBA Leadership Retreat. **If someone from your organization does not attend this meeting, your organization will not be eligible to submit a budget for the next school year**. If there are extenuating circumstances, they will be analyzed on a case-by-case basis by the SBA Finance Committee Chair. This meeting can be substituted by an online information email if so decided by the Student Bar Association President. Each organization is still responsible for familiarizing itself with the rules of SBA Finance. **Ignorance of the rules is not an excuse for not following them.**

The annual budgeting process typically begins in late March/early April and will end before the start of final examinations. Once your organization submits its budget request form to the SBA Finance Committee Chair, the SBA Finance Committee will deliberate and make a decision regarding the budget of your organization. The SBA Finance Committee evaluates each organization's budget on a case-by-case basis by analyzing the organization's granted budget for the past four (4) years along with other factors to be made clear in the approved budget sent back to each organization. Each organization will receive a granted budget for the next school year with an opportunity to appeal. If your organization chooses to appeal, the organization's treasurer and president must come to the SBA Finance Committee and explain. The SBA Finance Committee will ask you questions and then make a final decision regarding your organization's budget. The entire process from start to finish takes about three to four weeks.

Appendix B. Sample Dean's Travel Guidelines

Dean of Students Independent Competition Team Requirements
WCL Competition Participation Policy*

Notwithstanding the Moot Court Honor Society and Mock Trial Honor Society's comprehensive structures for engaging in national competitions, students (on their own or on behalf of a student

organization) may enter a competition which is not one of the competitions designated by an Honor Society. All students in this group must notify both the Dean of Students and the appropriate Honor Society of their intention to enter a competition prior to their doing so. The appropriate Honor Society must certify that it does not intend to compete in the competition. Then the students must obtain approval from the SBA prior to registration. Students in this group **must** register for a competition on a for-credit basis only; there is **not** a no-credit option absent approval from the Dean of Students. Each student in this group must also meet the following requirements, certifying as such in writing to the Dean of Students.

Requirements For Moot Court Competition Participation

1. Prior to the semester of the student's competition, each student must have taken an advocacy course appropriate for the competition the student is entering. This will typically be the Appellate Advocacy course, although in some cases (for example, "International Courts" for an international competition), a related course may be permitted;
2. Identify a faculty coach who will participate in all activities expected by the relevant competition, as well as all of the WCL requirements;
3. Confirm a source of funding for registration, travel, and lodging for all possible rounds of the competition;
4. Participate in at least six (6) mooting sessions, each of which requires the signature of a judge mooting that session that documents that student's participation in the mooting session;
5. Write the student's portion of the team brief and participate in completing the team brief;
6. Attend and participate in all rounds of the competition until eliminated.

Requirements For Mock Trial Competition Participation

1. Prior to or in the semester of the student's competition, take Civil or Criminal Trial Advocacy;
2. Identify a faculty coach who will participate in all activities expected by the relevant competition, as well as all of the WCL requirements;
3. Confirm a source of funding for registration, travel, and lodging for all possible rounds of a competition;
4. Participate in at least four (4) full trial mooting sessions, each of which requires the signature of a judge mooting that session that documents that student's participation in the mooting session. At least one of these sessions must be videotaped and reviewed by the participating students;
5. Attend and participate in all rounds of the competition until eliminated.

*The above guidelines are subject to change without notice. Simply having met each of the above requirements does not automatically constitute permission from the Dean of Students.

Appendix C. Blue slip template for national officer contingency fund requests {to be used if asking for money from national organization}:

WCL Student Bar Association
Finance Committee
Date:

Sir/Madam [the president of the organization]:

Will you kindly give me, for the use of the SBA Finance Committee, your opinion and information concerning a contingency grant request by a national officer of your chapter . . .

[Individual requesting the contingency grant], [Position] of [the organization], requests $__.__. for [how the funds are to be used] from [when the funds are to be used].

While this amount is not directly credited against what your organization ([organization's name]) has been allocated, it could, though not necessarily, be taken under consideration by the Student Bar Association if or when your organization requests contingency funds at some point during the academic year. The Finance Committee requests your succinct input (50 words or less) within five (5) business days in order for it to be taken under consideration.

Appendix D. Reimbursement Checklist [non-travel].

- ❏ Make sure the expenditure is in your organization's budget or substantially related to a line item in your organization's budget..
  - ❏ If not, apply for a contingency grant through the SBA Senate Finance Committee.
- ❏ Make sure you have a detailed memorandum explaining the expenses and sign it.
  - ❏ If you have alcohol in your receipt, this is where you would state that you are *not* asking to be reimbursed for such expenses.
- ❏ Fill out the Student Payment and Student Payment Certification Forms.
  - ❏ https://myau.american.edu/finances/Controller/Documents/Student_Payment_Form.pdf
  - ❏ https://myau.american.edu/finances/Controller/Documents/student_payment_certification.pdf
- ❏ Make sure you have all of the receipts associated with each purchase and tape them to a blank sheet of paper.
  - ❏ If purchased with a credit card, make sure the receipt has the last four (4) digits of the card on it.

        - ❏ If you do not have the receipt, attach a copy of your credit statement. All irrelevant purchases on such credit statement can be redacted.
- ❏ Has this request been submitted <u>within ninety (90) days</u> from the date of the receipt?
    - ❏ If it is past this deadline, the request will not be reimbursed except in exceptional circumstances to be determined on a case-by-case basis by the SBA.
- ❏ Does your request include any **prohibited expenses**? If so, the request will not be reimbursed by the SBA.
    - ❏ Alcohol
    - ❏ Contract for Services
    - ❏ Honoraria / Gifts
    - ❏ Personal Service Contracts
- ❏ The SBA can **deny** reimbursements containing requests:
    - ❏ Outside of the organization's mission
    - ❏ In violation of the SBA non-discrimination clause
    - ❏ That are excessive
        - ❏ <u>Examples including, but not limited to:</u> buying multiple meals at dinner for one person, snacks at the airport, lavish dinners, etc.
    - ❏ That are especially wasteful
        - ❏ <u>Examples including, but not limited to:</u> asking to be reimbursed for spending outside the day of competition, booking flights/hotels too close to the date of travel, transportation costs outside of the times of competition, laundry costs, international phone service, etc.

<u>Please Note:</u> It takes about 3-4 weeks to fully process a reimbursement. Once the reimbursement is sent to the WCL Finance Office, reach out to the WCL Finance Office regarding any questions or timelines for reimbursements.

Appendix E. Reimbursement/Disbursement Checklist [Travel]

- ❏ Make sure the expenditure is in your organization's budget or substantially related.
    - ❏ If not, apply for a contingency grant through the SBA Senate Finance Committee.
- ❏ Make sure you have a detailed memorandum explaining the expenses and sign it.
    - ❏ If you have alcohol in your receipt, this is where you would state that you are not asking to be reimbursed for such expenses.
- ❏ Fill out the relevant forms [If you cannot find the relevant forms, please reach out to the Director of Finance]:
    - ❏ https://myau.american.edu/finances/Controller/Documents/Student_Payment_Form.pdf

    - ❏ https://myau.american.edu/finances/Controller/Documents/student_payment_certification.pdf
    - ❏ WCL Student Travel Support Payment Form (Disbursements Only)
    - ❏ Student Support Payment Acknowledgement Form (Disbursements Only)
    - ❏ W-9 (Disbursements Only)
- ❏ Make sure **all** forms have the *required signatures* and that *all totals add up*.
    - ❏ Any discrepancies in the amount to be reimbursed/disbursed will ***delay*** the process and may cause requests to be denied.
- ❏ Make sure you have all of the receipts associated with each purchase and tape them to a blank sheet of paper.
    - ❏ If purchased with a credit card, make sure the receipt has the last four (4) digits of the card on it.
    - ❏ If you do not have the receipt, attach a copy of your credit statement. All irrelevant purchases on such credit statement can be redacted.
- ❏ Make sure to submit the request <u>within ninety (90) days</u> of the date of the receipt.
    - ❏ If it is past this deadline, the request will not be reimbursed except in exceptional circumstances to be determined on a case-by-case basis by the SBA.
- ❏ Does your request include any prohibited expenses? If so, the request will not be reimbursed by the SBA. **Prohibited expenses include:**
    - ❏ Alcohol
    - ❏ Contract for Services
    - ❏ Honoraria / Gifts
    - ❏ Personal Service Contracts