

Finance Handbook
Spring 2026



American University Washington College of Law Student Bar Association

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Article I. Administrative Matters

SECTION 1. INTRODUCTION TO THE STUDENT BAR ASSOCIATION AND FINANCE POLICIES.

This Handbook constitutes the Student Bar Association (SBA) Finance Policies and provides the requirements for how money is allocated, spent, and reimbursed for student organizations (and their relevant agents) recognized by the SBA. Most processes involving school funds will require attending a meeting, filling out paperwork, or both, and your organization's leadership is responsible for having constructive knowledge of this handbook's contents. Having an approved SBA budget, or being assigned a budget line item, does not by itself confer SBA recognition or GANDO status. Recognition is a separate process governed by the SBA Groups and Organizations Committee (GANDO) and applicable university requirements. Only SBA-recognized organizations and committees may apply for or access SBA funds.

SECTION 2. FINANCE DUTIES OF STUDENT ORGANIZATION'S PRESIDENTS AND TREASURERS.

Your organization's President and Treasurer are the chief officers per GANDO policies. They 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 remains. It is also their duty to certify and keep records of all receipts and reimbursement requests submitted to the SBA Finance Committee Chair and/or SBA Director of Finance. Organization Treasurers are also expected to prepare the organization's yearly budget and deposit any revenue made through fundraising with the WCL Office of Student Affairs as soon as practicable and no later than one (1) business day after receipt, unless the Office of Student Affairs is closed, in which case the deposit must be made on the next business day.

Note: Ignorance of the rules is not an excuse for not following them. It is the organization's responsibility to read the Finance and GANDO handbooks and be knowledgeable of their contents to follow the established policies.

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

- SBA Senate Finance Committee Chair (Finance Chair): SBAFinance@wcl.american.edu
- SBA Groups & Organizations Committee Chair: SBAGando@wcl.american.edu
- SBA Director of External Affairs: SBAXa@wcl.american.edu

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

- SBA Senate Finance Committee Chair (Finance Chair): SBAFinance@wcl.american.edu
- SBA Director of Finance (Finance Director): sbareimbursements@wcl.american.edu

The responsibility for maintaining your organization's money and inventory passes to those new officers once the SBA Groups and Organizations Committee Chair and Director of

External Affairs are notified of the change in leadership. While it is also the responsibility of the outgoing President and Treasurer to make sure that this handbook is passed to new officers and that the new officers know they need to get an updated copy from the Finance Committee Chair, ignorance will not be a defense for a breach of these rules by any officer.

Note: 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 Finance Chair.

Article II. Obtaining SBA Funds

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 Article II, Section 2(b) Contingency Grants*).

SECTION 1. YOUR ORGANIZATION'S YEARLY 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 (GANDO). The budgets are dispersed in the spring semester for use during each fiscal year (May 1 – April 30).

To qualify to apply for an SBA budget, your organization must:

- (1) Meet the requirements established by GANDO policy
- (2) Have your organization's president and/or treasurer attend or view a mandatory SBA sponsored budget training

Important: If an organization has not met the requirements established by GANDO policy, then it will not be provided a budget. If an organization already has a budget, they will be unable to access their budget for Budget Use Requests or Reimbursement requests of any kind.

(a) Annual Budget Request Process

The budget allocation process takes place every Spring semester.

- (1) The Finance Chair will send an email to the student organizations at the end of February or early March, describing the budgeting process for all organizations and setting deadlines.
- (2) Every organization that intends to seek money from the SBA must attend a mandatory finance training session.
- (3) Each student organization will have about a month to fill out its budget for the next school

year. **Failure to timely submit a budget will result in the organization being deemed inactive for the next school year.**

- (4) The Finance Committee will convene and review 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.
- (5) Each organization will receive an email from the Finance Committee Chair providing the approved budget.
- (6) After the organization receives the Finance Committee's approved budget, the organization will have one week to decide if it wants to accept or challenge the approved budget.
 - (A) If the organization decides to accept the approved budget, the organization can accept by following the directions in the email granting the budget.
 - (B) If an organization is unsatisfied and decides to challenge the approved budget, please see [*Article I Section 1\(b\), Appeals Process: Guidelines for Challenging an Organization's Budget.*](#)

Funds in your organization's yearly budget may be reallocated within reason with the consent, approval, and discretion of the Finance Chair. To request a reallocation of funds, please fill out the appropriate form on [Engage](#).

The SBA Finance Committee reserves the right to deny any budget request that is outside of the organization's mission, a violation of the SBA non-discrimination clause, excessive, or especially wasteful.

Note: All Journals and Law Reviews do not submit budgets through the annual budgeting process, and have a separate process through a faculty representative. The Senate shall not act in any way to jeopardize the contract between the ABA and the Journals/Law Reviews.

(b) Appeals Process: Guidelines for Challenging an Organization's Budget

If an organization decides to challenge the approved budget,

- (1) the organization's treasurer (or operator of the organization's budget) must email the Senate Finance Committee Chair at SBAfinance@wcl.american.edu and indicate their intent to challenge their Finance Committee approved budget within one week (7 calendar days) of receiving the Committee's decision;
- (2) The Finance Chair will set a date and time for a budget appeal meeting. A representative from the organization will attend the budget appeals meeting; and
- (3) 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 five (5) minutes to present your arguments. After attending the appeal meeting, your organization will receive the Finance Committee's decision via email.
- (4) Notice regarding the SBA Finance Committee's decision will be given within ten (10) days of the meeting.

- (A) If your organization does not agree with the Finance Committee’s decision, your organization may appeal 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. Remember, the budget appeal is not a negotiation: your organization will be allotted five (5) minutes to present your arguments. After attending the SBA Senate appeal meeting, your organization will receive the Senate’s decision via email. Notice regarding the decision will be given within seven (7) to ten (10) days of the meeting.

SECTION 2. ADDITIONAL FUNDS.

(a) Co-sponsored Events and Projects

Co-sponsorship allows one organization to contribute towards another organization's expenses for a specific event or project. Funding may be reimbursed for functions with students or organizations from another law school(s), provided that your organization can demonstrate that 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 protected category or identity.

(b) SBA Contingency Grants

Any active SBA-recognized organization and other WCL-affiliated programs and initiatives, except for Law Review and Journal organizations, can apply for contingency funding, provided its budget does not already include sufficient funding for the expense.

Please Note: Funds in your organization’s yearly budget may be reallocated within reason with the approval, consent, and discretion of the Finance Chair. To request a reallocation of funds, please submit a Reallocation Request on [Engage](#). If no such approval is given by the Finance Chair, 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 Chair, the Finance Committee, or the SBA Senate.

How to Apply for a Contingency Grant —

- (1) Fill out Contingency Grant Application Form completely and in as much detail as possible.
 - (A) The form can be found on [Engage](#)
 - (B) **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 in advance with enough time to avoid missing any personal deadlines.*
- (2) If your contingency grant is —
 - (A) **<\$500** The SBA Senate Finance Committee Chair may approve contingency grants requests for \$500 or less. Denials may be appealed to the Finance Committee. If denied by the Finance Committee, the denial may be appealed to the SBA Senate, where they can be approved by a simple majority.

- (B) **<\$1,000** The SBA Senate Finance Committee may approve contingency grants for \$1,000 or less by a majority vote of the Finance Committee. Denials may be appealed to the SBA Senate, where they can be approved with a simple majority.
- (C) **\$1,000 - \$1,500** The SBA Senate Finance Committee may approve contingency grants between \$1,000 and \$1,500 only by a unanimous vote. Denials may be appealed to the SBA Senate, where they can be approved with a simple majority.
- (D) **\$1,500+** Requests exceeding \$1,500 need approval by a two-thirds majority of the SBA Senate.
- (E) Requests may be approved by the Finance Committee Chair, Finance Committee, or Senate for a lesser amount than originally requested. Contingency Grants approved for less than the requested amount may be appealed to the Finance Committee if the original request was <\$500 and to the SBA Senate if the original request was >\$500.
- (F) Decisions made by the SBA Senate are final. Any appeal to the Finance Committee or the Senate must be for the original request amount.

(3) Submit a Contingency Grant Application Form on [Engage](#).

- (A) Any Contingency Grant request that needs to go before the Finance Committee or the full SBA Senate must be submitted **72 hours** before the next SBA Senate Finance Committee Meeting (for grants between \$500-\$1,500) or SBA Senate Meeting (\$1,500+).
- (B) If the request is submitted less than 72 hours before the SBA Senate Finance Committee Meeting or SBA Senate Meeting, your organization will have to wait until the next SBA Senate Finance Committee Meeting or SBA Senate Meeting for consideration of your contingency grant.

- (4) A representative of the organization's executive board (e.g., the president or the treasurer) must be present when addressing the SBA Senate Finance Committee or the full SBA Senate. If a 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.

Note: All requests may be subject to an independent audit and require a 90 day report from the requesting organization in compliance with the Contingency Grant Oversight & Accountability Act.

Contingency Grant Uses

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 an 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 new event is substantially related to the initially approved event. If the event is not substantially related, the organization must advise the Finance Chair as soon as possible. If there are multiple aspects or line items to an organization's contingency grant, the organization is free to reallocate the funds within reason as long as the reallocation is substantially related. If in doubt, contact the 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.

Approved contingency grants exceeding \$1,500 may be subject to an independent audit by the Senate Finance Committee 60 calendar days after funds are disbursed. This audit is subject to the Senate Finance Committee's discretion and shall be made publicly available.

Organizations and individuals who obtain a contingency grant exceeding \$1,500 shall provide the Senate Finance Committee a report detailing how funds will be allocated and utilized within 90 calendar days of the contingency grant's approval.

(c) Fundraising and Funding from Outside SBA

Organizations are strongly encouraged to fundraise. This fundraising can either be through raising cash from events, accepting donations of goods or money, or receiving support funding from non-SBA sources. Organizations requesting more than a threshold amount (to be determined annually by the Finance Committee) must make a good-faith fundraising effort equivalent to at least 5% of their allocated budget. Documentation of this effort should be submitted to the Finance Committee at the end of the fiscal year.

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 Office of Student Affairs. All fundraising activities involving electronic payment platforms (e.g., Venmo, CashApp) must comply with SBA and AU financial control standards. Personal Venmo accounts cannot be used for organizational transactions. If a digital payment platform is used for fundraising, it must comply with the following minimum controls:

1. **Organization Control.** The account must be controlled by the organization (not an individual's personal profile) and maintained by the Treasurer with a secondary officer as backup.
2. **No Commingling.** Organization funds may not be mixed with personal funds.
3. **Recordkeeping.** The Treasurer must retain an export or screenshots sufficient to show the payer, date, amount, and purpose of each transaction and must maintain a reconciliation log for each fundraiser.
4. **Prompt Deposit.** Funds must be deposited with the WCL Office of Student Affairs no later than one (1) business day after receipt (or next business day if the office is closed).
5. **Loss Risk.** SBA is not responsible for funds not deposited with the Office of Student Affairs, including amounts that are lost, stolen, misappropriated, reversed, or otherwise not recoverable.

Failure to comply may result in denial of reimbursement requests and/or freezing of budget access pursuant to Article V, Section 3.

Funds deposited into the SBA General Account will be added to your organization's yearly budget under a "fundraised funds" line item. Any unused fundraising funds will be included in your budget for the following year. Your organization may use your fundraised budget for prohibited items, including:

- Honoraria;
- Individual members' chapter dues; and
- Gifts (excluding cash and gift cards).

Your organization **must seek pre-approval** from the Dean of Students and SBA Finance Chair before using funds for the above purposes. Once approval is received, and for using fundraised funds in general, your organization will need to fill out either a *P-Card* or *Budget Use for Reimbursement* request on [Engage](#) and specify what the funds will be used on. Please note in your request that the expense will be coming out of your “fundraised funds” budget item.

Please Note: Always notify the SBA Finance Chair before making a deposit with the WCL Office of Student Affairs so that the SBA Finance Committee is aware of all budgetary changes in your organization. Deposits can be given to the WCL Office of Student Affairs from 9:00 AM - 5:00 PM Monday through Friday. Never leave money in the SBA Finance dropbox or a Senate mailbox.

Article III. Using Allocated Funds

SECTION 1. PURCHASE CARD (“P-CARD”)

The University Purchase Card (“P-Card”) is WCL’s credit card and the main tool organizations should utilize to spend their allocated SBA funds.

All P-Card requests/Engage requests go to the SBA Director of Finance (sbareimbursements@wcl.american.edu), or the SBA Finance Chair if the former has a conflict (i.e. is the treasurer of the organization).

(a) How to use the University P-Card —

- (1) Submit an Engage request on the WCL SBA Finance Engage page with your P-Card request **at least five (5) business days** prior to the purchase, using the template found on Engage.
- (2) The SBA Finance Chair will review and approve the P-Card request.
 - (A) If your request exceeds your organization’s approved budget, the SBA Finance Chair reserves the right to deny your organization’s request.
- (3) The SBA Director of Finance will coordinate with the Office of Student Affairs to place your request.

(b) How to Submit a Credit Card Authorization

When booking hotel rooms with the Travel P-Card, you only need to provide the card information for the credit card guarantee. However, you need to call the hotel to obtain a *credit card authorization form* and ask the SBA Finance Director to coordinate with WCL to complete the form and submit it directly to the hotel **before the travelers arrive**.

- (1) Call the hotel and advise that you need a credit card authorization form for an upcoming stay; they may direct you to sales, who will ask for an email address to send the

authorization form.

- (2) The credit card authorization form will either be a form you need to print, fill out, and scan, or a link to an online form. Either way, once you receive the form, send it directly to the SBA Finance Director (sbareimbursements@wcl.american.edu) so the hotel can receive it **before the travelers arrive**. Try to do this at least 3 days prior to the travelers' stay.

The credit card authorization form allows the travelers to stay at the hotel and use the Travel P-Card at checkout, as no one should be using their personal cards. If there is still an issue with the Travel P-Card at check-in, please contact the SBA Finance Director directly so that they can coordinate with WCL to contact the bank and resolve the issue.

SECTION 2. BUDGET USE FOR REIMBURSEMENT

This is the procedure to be used when the P-Card is unavailable, not working, or an organization wants to purchase something off-campus that cannot be purchased online. An organization may only be reimbursed for allocated line items in their SBA-approved budget or for SBA contingency grant-approved expenses.

(a) How to Use your Budget for Reimbursement —

- (1) Submit a Budget Use Request for Reimbursement on [Engage](#) at least five (5) business days prior to the purchase, following the form.
- (2) The Finance Chair will review and approve your *Budget Use for Reimbursement* request
 - (A) If your request exceeds your organization's approved budget, the SBA Finance Chair reserves the right to deny your organization's request.
- (3) An organization will designate a student to pay out of their own pocket for the SBA-approved budgeted expense.
- (4) Once the purchase has been made, the purchaser will need to complete the following forms:
 - (A) a Student Payment Certification Form
 - (B) a Student Payment Form; and
 - (C) Student Travel Support Form if for travel (competition, conference, etc.)
 - (D) Reimbursement Checklist
 - (E) Expense Breakdown/Summary
 - (F) Receipts

Note: Receipts over \$50 must be itemized. These forms can be found on Engage.

- (5) The Reimbursement Package (consisting of the above forms and receipts) must be submitted within 30 days of purchase on Engage.
- (6) The SBA Finance Director will approve the purchaser's Reimbursement Package and send it to the WCL Office of Student Affairs
 - (A) If your request exceeds your organization's approved budget, the SBA Finance Director reserves the right to deny your organization's reimbursement package.
 - (B) Alcohol costs and gifts are strictly prohibited. If alcohol or gifts are on a receipt, those items will not be reimbursed.

- (7) The purchaser will receive the funds either by check or direct deposit
(A) It can take three to four weeks to receive reimbursed funds, so plan accordingly, and don't spend money you can't spare.

No reimbursement requests will be processed during the summer session unless a summer finance committee is appointed during the final Senate meeting of the year. The SBA Senate is not in session over the summer. If a committee is not appointed, there will be no reimbursement requests processed during the summer. **All reimbursements of summer expenditures will come out of the organization's fall budget.**

Please Note: If a receipt and Reimbursement Package are not received within 30 days, the Finance Chair reserves the right to deny the organization's future *P-Card* and *Budget Use for Reimbursement* requests until the missing receipt and/or reimbursement package is received.

Potential Honor Code Violations: 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.

SECTION 3. BUDGET USE FOR TRAVEL REIMBURSEMENT/DISBURSEMENT

This is the main reimbursement procedure to be used for expenditures on travel costs. Expenditures **must be substantively related** to the reasons or purposes for which money was allocated to your organization's budget or contingency grant.

(a) Per Diems:

- (1) Organizations may request a maximum of \$80 per day in per diem allowances for each participating student for domestic travel, or \$110 per day for international travel.
- (2) Unspent per diem funds do not roll over between days. For example, if a student does not spend any per diem for the first three days of travel, they are still capped at \$80 for the last day.
- (3) Per diem expenses includes
 - (A) meals; and
 - (B) other incidental/reasonable expenses incurred during the travel.
- (4) Meals Provided Reduce Per Diem. If a meal is provided at no additional cost by a hotel, conference, competition, or registration (including complimentary hotel breakfast), the per diem amount is reduced for that meal. Travelers must disclose provided meals on the reimbursement submission.

Please Note: Transportation costs, including taxis, Lyfts, Ubers, etc. are not part of per diem expenses and must be factored into the overall transportation cost budget line. Students and coaches may be reimbursed for their travel expenses separately from per diem costs. Non-competition or event travel is not reimbursable. Travel for sight-seeing, personal travel, etc. is non-reimbursable.

(b) How to Use your Budget for Travel —

(1) Submit your Budget Use for Reimbursement request on Engage at least three weeks prior to travel.

(A) Please indicate how much per diem the traveling students will require:

(i) Within D.C, Maryland, and VA = \$0/day per student

(ii) National Competitions = \$80/day per student

(iii) International Competitions = \$110/day per student

(B) Per Diem expenses include:

(i) meals; and

(ii) other incidentals/reasonable costs incurred during the course of the travel.

(2) The Finance Chair will review and approve your Budget Use for Reimbursement request

(A) If your request exceeds your organization's approved budget, the SBA Finance Chair reserves the right to deny your organization's request.

(3) Students will cover the cost of their per diem and transportation costs (Lyfts, Ubers, taxis, etc.) while traveling.

(4) Once the trip has concluded, the purchaser will need to complete the following forms within 30 days of the purchase:

(A) a Student Payment Certification Form

(B) a Student Payment Form; and

(C) Student Travel Support Form if for travel (competition, conference, etc.)

(D) Reimbursement Checklist

(E) Expense Breakdown/Summary

(F) Receipts

Note: Receipts over \$50 must be itemized and these forms can be found on Engage

If the purchaser is not a student (i.e., a coach traveling with the team):

(A) an AP Disbursement Request Form

(B) a W-9 if they do not already have one on file with the school

(C) Receipts

Note: Receipts over \$50 must be itemized.

(5) The Travel Reimbursement Package (consisting of the above forms and receipts) must be submitted within 30 days of the trip on Engage.

(6) The SBA Finance Director will approve the purchaser's reimbursement package and send it to the WCL Office of Student Affairs

(A) If your request exceeds your organization's approved budget, the SBA Finance Director reserves the right to deny your organization's reimbursement package.

(B) The SBA will only reimburse for transportation and meal costs during the days of the competition.

- (C) The SBA will not reimburse for costs associated with gifts, laundry, or international phone service.
 - (D) Alcohol costs are strictly prohibited. If alcohol is on a receipt, the alcohol cost will not be reimbursed.
 - (E) Receipts with total reimbursable charges above \$50 need to be itemized.
- (7) The purchaser will receive the funds either by check or direct deposit
- (A) It can take three to four weeks to receive reimbursed funds, so plan accordingly and don't spend money you can't spare.

Article IV. Allowed and Prohibited Expenditures

SECTION 1. ALLOWED EXPENDITURES

Expenditures available through your organization's budget, contingency grants, or fundraised funds may be used on —

(a) Dues (for National and Regional Chapters)

- (1) SBA funds may be used for national or regional chapter dues if
 - (A) The chapter complies with WCL's and the SBA's non-discrimination policy.
 - (B) The organization can show that such membership is necessary to further its purpose and/or mission.
- (2) SBA Finance Committee reserves the right to limit funding for these dues.
- (3) SBA Finance will not reimburse dues for individual students.
- (4) SBA funds may be used to seek representation for national or regional boards.

(b) Competitions and Conferences

- (1) All trips should be booked at least three weeks in advance (if practicable) to minimize costs.
- (2) **SBA funds may be used for the total cost of travel, lodging, and registration fees for two (2) people per event.**
 - (A) The SBA Finance Committee may exceed the two (2) person restriction only in exigent circumstances with a waiver from the Finance Chair
 - (B) The two (2) person restriction does not apply to organizations sending a competition team to a tournament.
- (3) Travel/Transportation
 - (A) SBA funds may be used on all reasonable travel costs to and from events outside the D.C. area, including flights, trains, and buses.
 - (B) Personal Vehicle
 - (i) SBA funds may be used to reimburse for gas.
 - (ii) To receive reimbursement for gas, an organization should submit (in addition

to the Reimbursement Forms in [Article III, Section 2](#)):

- A map that shows the distance traveled
- The SBA utilizes the current IRS mileage rate for charitable organizations for reimbursements.

(C) Rented Vehicle

(i) SBA funds may be used for actual expenses, which may include:

- Cost of the rental vehicle;
- Gas (reimbursement); and
- Other necessary costs associated with the rental.
- To receive reimbursement for gas, an organization should turn in (in addition to the Reimbursement Forms in Article III, Section 2).
 - Travel Expense Form; and
 - A map that shows the distance traveled
 - The SBA utilizes the current IRS mileage rate for charitable organizations for reimbursements.
- Add-ons will not be reimbursed (e.g., supplemental insurance, GPS systems, etc.).

(4) Lodging (outside the D.C. area)

(A) SBA funds may only be used to cover lodging for the length of the event, unless travel cannot reasonably be accommodated the day the event begins or ends (the SBA Finance Committee may approve these additional days on a case-by-case basis).

(B) Absent exigent circumstances, team members of the same gender identity are expected to share rooms.

(c) Food

(1) General Events and Reasonableness: Food purchases must be generally accepted as reasonable for the type of event, expected attendance, and purpose (e.g., general body meetings, recruitment events, training sessions).

(A) Cap for General Events. Food spending for general events is capped at \$300 total, absent an approved exception pursuant to Article V, Section 4.

(2) On-Campus Vendor Requirements. For on-campus events, if the total food order is \$250 or more, Chartwells (or another WCL-approved vendor, as applicable) has the right of first refusal, subject to university policy.

(A) Requests. If Chartwells cannot meet the organization's needs (e.g., timing, dietary needs, pricing, capacity), the organization must request an exception in advance through the Finance Chair.

(B) Pizza Exception. Pizza may be permitted in lieu of Chartwells only if approved in advance and consistent with event type limitations and university policy.

(3) If an order is placed with Chartwells or another WCL Approved Food Vendor, all invoices should be directed to the WCL Finance Office.

(4) If an individual places an order with Chartwells, that student should not spend personal funds for such an order.

(5) If an organization places an order with Chartwells, that organization should charge the order to the SBA Account per number 40-086553-52101-03613.

(d) Other

- (1) Miscellaneous Administrative Costs
 - (A) SBA funds may be used for miscellaneous administrative expenses, including printing, office supplies, podcasting microphones, Adobe Suite (to be obtained through WCL), and promotional materials.
- (2) Accessibility
 - (A) SBA funds may be used to make events more accessible, including for closed captioning (to be obtained through WCL).
- (3) Publishing
 - (A) SBA funds may be used for publishing costs for briefs twice a year.
- (4) Speaker Travel
 - (A) SBA will pay for travel and hotel expenses, subject to the limitations in the Competitions and Conferences section, for non-local speakers.

Please Note: Allowed expenses are subject to change. Expenses not included in this list may be approved at the discretion of the Finance Committee. This is not a complete list.

SECTION 2. PROHIBITED EXPENDITURES.

Expenditures for goods and services listed in this Section are generally prohibited (with exceptions).

In order to utilize funds for the below-listed expenditures, the organization must receive prior express approval from the SBA Finance Committee and WCL Finance Office.

If already purchased, the equivalent amount will be subtracted from the organization's current budget. If the expense goes over the allocated budget, the amount will be subtracted from the organization's budget for the following year.

(a) Alcohol

- (1) SBA funds cannot be spent on alcohol unless
 - (A) the event conforms to AU's alcohol policy; and
 - (B) has been pre-approved by the Dean of WCL, Dean of Finance, and applicable main campus stakeholders.
- (2) Process [may take up to one (1) month]
 - (A) Complete Approval Process Request
 - (B) Obtain the Deans' signatures and applicable main campus stakeholders' approval on the Request Form

(b) Services Not Contracted For

- (1) If an individual not connected to WCL provides services for an event, they must sign a contract with AU to receive remuneration for services prior to the event occurring.

(c) Honoraria

- (1) Absent a prior arrangement, SBA funds cannot be used for honoraria.
 - (A) An Honorarium is a one-time payment to an individual not employed by the University. Examples of such payments can include, but are not limited to:
 - (i) guest lecturers,
 - (ii) reading of papers,
 - (iii) workshops,
 - (iv) presenting research results; and
 - (v) an invited international speaker.
- (2) Organizations may use fundraised funds for honoraria (See [Article II, Section 2\(c\), Fundraising and Funding from Outside SBA](#)).

(d) Gifts

- (1) SBA funds cannot be spent on gifts.
- (2) Gifts will be broadly interpreted and will generally include items or services gratuitously provided to group members or leadership for any purpose not directly related to the mission of the organization.
 - (A) Examples of gifts are cash, gift cards, club “swag,” electronics, graduation chords, scholarships, etc.
 - (B) Donations to non-WCL nonprofit organizations are also considered gifts. WCL is a 501(c) and prohibited from donating to outside organizations.
- (3) Organizations may use fundraised funds for gifts (See [Article II, Section 2\(c\), Fundraising and Funding from Outside SBA](#)).

(e) Items for Fundraising

- (1) SBA funds cannot be used for items or other purchases that will directly be used to raise money for the organization. (e.g., items to be auctioned off). Items must be donated or purchased with non-SBA money.

(f) Personal Service Contracts

- (1) 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.

Article V. Miscellaneous Provisions

SECTION 1. TAX-EXEMPT NUMBER.

Students shall use the tax-exemption number for American University when purchasing goods for use by a student organization in an SBA-approved event. Failure to use the tax-exemption number may result in the denial of reimbursement for the respective taxes.

Tax-Exempt Number: 53-0196549

SECTION 2. FISCAL YEAR.

The SBA shall operate on the same fiscal year as American University: May 1 – April 30. All budgets allocated by the SBA must operate during the fiscal year. At the end of the fiscal year, all remaining funds in each organization’s budget will return to the SBA General Account. Any funds given to organizations over the summer must be through the contingency grant process and will 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 3. GENERAL PENALTIES.

The following is a 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.

Notice and Opportunity to Cure. Except where immediate action is necessary to prevent misuse of funds, the Finance Chair will provide written notice of a violation and a deadline to cure (e.g., submit missing documentation, correct a submission, or provide clarification) before recommending budget freezes or revocation.

- (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 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) If a receipt and/or reimbursement package for a *P-Card* or *Budget Use for Reimbursement* purchase is not received within the time periods specified in [Article III](#), the Finance Chair reserves the right to deny the organization's future *P-Card* and *Budget Use for Reimbursement* requests until the missing receipt and/or reimbursement package is received.
- (4) Legal or ethical violations will be referred to the Dean of Students for possible Honor Code proceedings and may be 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 will 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 will 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 when consistent with AU/WCL policy. Material exceptions (i.e., exceptions that conflict with an express prohibition or change a standing rule) require a two-thirds vote of the Finance Committee and a two-thirds vote of the full SBA Senate. This section does not limit approvals explicitly authorized elsewhere in this Handbook (e.g., routine contingency grant approvals within stated thresholds).

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.

(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 organization expenditures each fiscal year through a spreadsheet and update it in real-time as funds are approved and expended.

(c) Contingency Grants

During SBA Senate meetings, the Finance Committee Chair shall report all decisions made since the last Senate meeting regarding applications for contingency grants.

(d) SBA Reserve

The SBA shall not allow the funds in its reserve account to 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.

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 student activity fees that fund the SBA. 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 WCL Student Affairs Office, Finance Office, the journal staff administrator, the Finance Committee Chair, the SBA Executive, the Editor-in-Chief of each journal, and any other relevant party.