GSA Student Government Accounting Handbook

Revised January 28, 2009

GSA Student Government Accounting Handbook

0.1 <u>Introduction</u>: What is SGA?

Student Government Accounting is the office which handles all financial aspects of student government. For GSA, this includes Central Office expenditures, Melnitz Movies, Sustainable Resource Center, Graduate Interaction, Council expenditures, Discretionary Funding and Publications Funding.

This Graduate Students Association Handbook is intended for use as a reference manual. It contains some of the guiding documents of the Graduate Students Association as well as important policies and procedures.

We recommend that you familiarize yourself with the documents in this handbook by reading it from beginning to end. By the time you complete reviewing this handbook, you should be able to complete a General Requisition (Req) without any problems.

As for any other questions you might have regarding policies and procedures and/or guidelines, please refer to the Graduate Students Association President who is ultimately responsible in helping all GSA officers and Program Directors.

Student Government Accounting is located in Kerckhoff Hall Room 332. The GSA Central Office is located in Kerckhoff Hall Room 316. Below is a diagram illustrating the third floor of Kerckhoff Hall.

Kerckhoff Map
3rd Floor

Legend

- Men's Restroom
- Women's Restroom
- SGA's Office
- Stairs
- Elevator
- Mailboxes
- balcony
- SGA's bulletin board

Kerckhoff Patio

Louise Kerckhoff Study Lounge

Ackerman Union

Moore

**This map is not an accurate representation of the building. It is only meant to be used as a helpful tool.
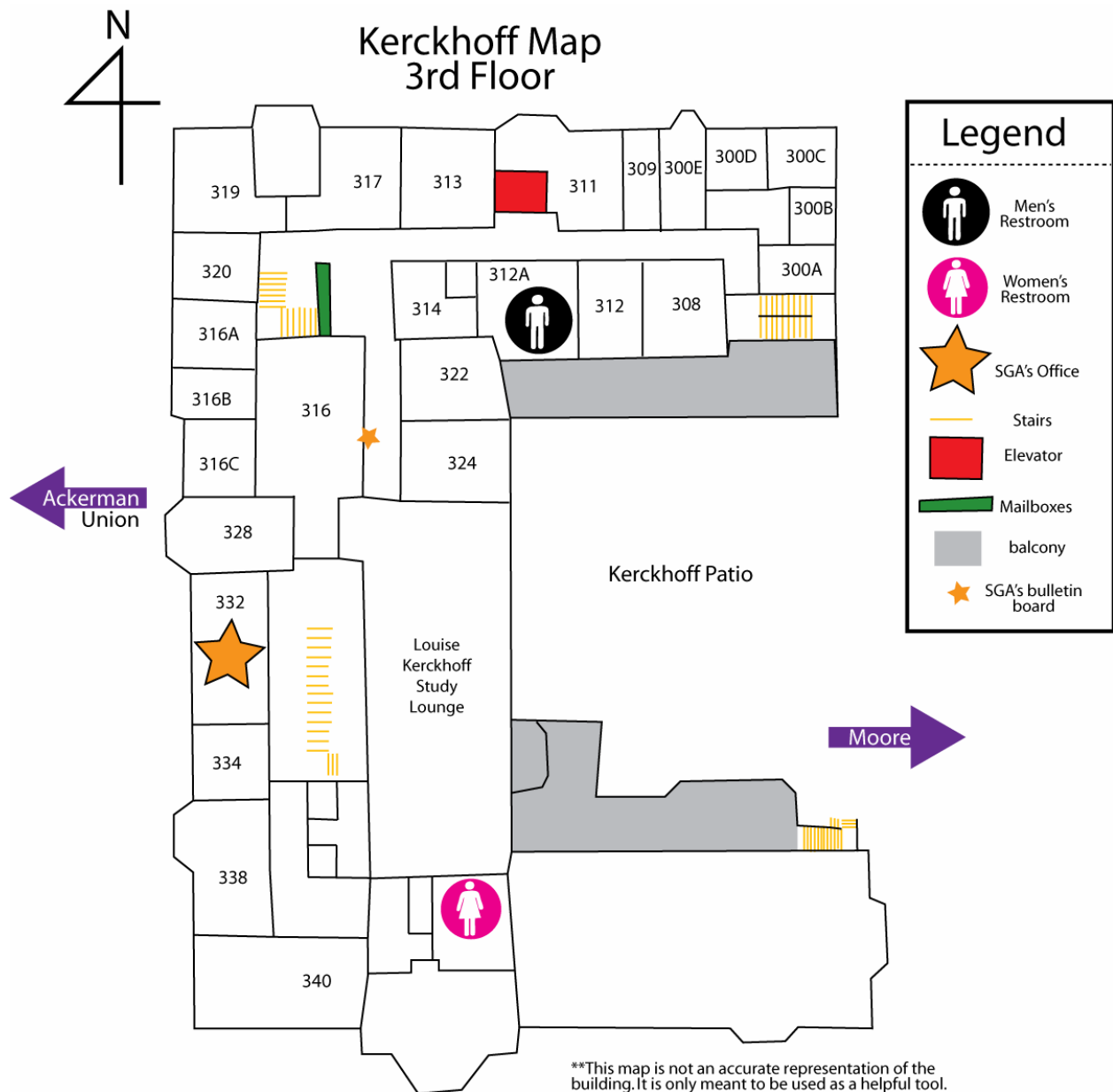
GSA Student Government Accounting Handbook

0.2 Introduction: GSA Structure

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                        ┌─────────────────────┐
                        │    GSA Programs     │
                        └─────────────────────┘

   ┌──────────┐      ┌──────────────┐      ┌───────────────────────┐
   │          │      │  ASUCLA      │      │  Agreement on the     │
   │  SFAC    │      │  Student     │      │  University Contribution│
   │  Reg Fee │      │  Interaction │      │  to the ASUCLA        │
   │          │      │  Fund (SIF)  │      │  Student Interaction Fund│
   └──────────┘      └──────────────┘      └───────────────────────┘

            ┌──────────────────────────┐
            │ Interaction Fund Agreement│
            │ Programming Agreement     │
            └──────────────────────────┘

              ┌──────────────────────┐
              │  GSA Programming     │
              │  Guidelines Drafted  │
              │  from GSA Codes      │
              │  and Appendices      │
              └──────────────────────┘

 ┌─────────┐  ┌──────────────┐  ┌──────────────┐  ┌──────────────────┐
 │ Melnitz │  │Environmental │  │   GSA        │  │ GSA Discretionary│
 │ Movies  │  │ Coalition    │  │ Publications │  │   Programs       │
 └─────────┘  └──────────────┘  └──────────────┘  └──────────────────┘
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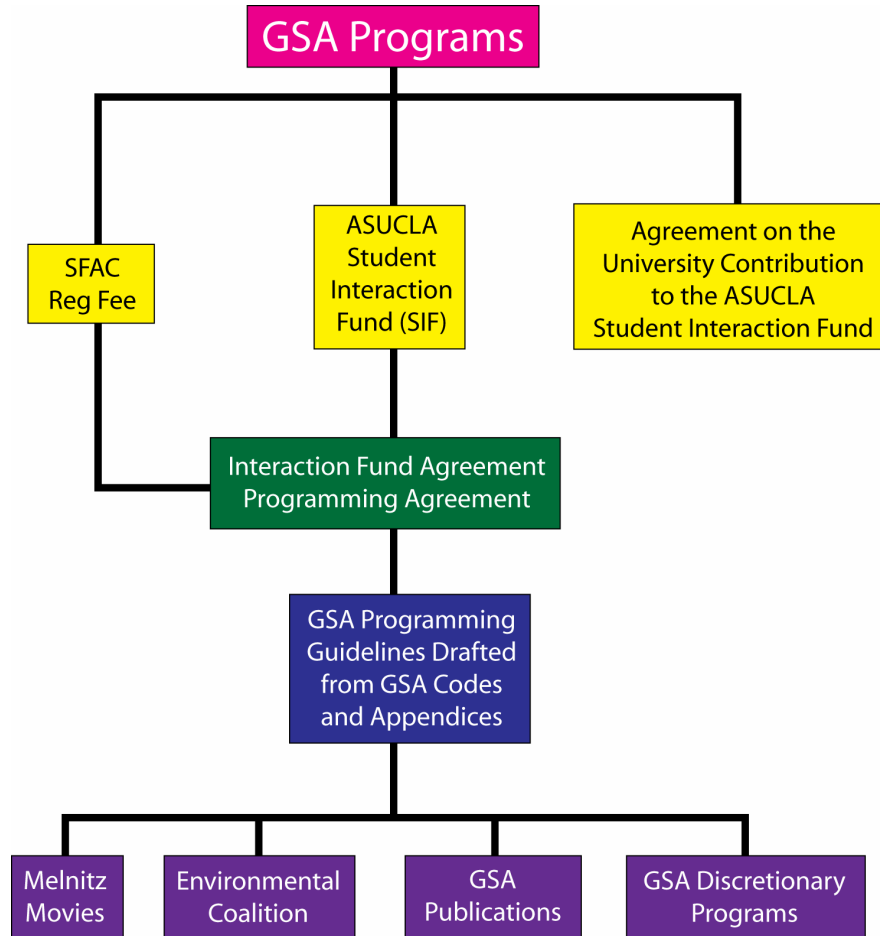
GSA Student Government Accounting Handbook

Section 1.1: Flowchart of Req Processing

1) Your General Requisition (REQ) must include the complete name, address, zip code/mail code, and telephone number of the vendor or person to be paid/reimbursed. Also, include explicit instructions as to what is being purchased (an itemized list, event name, location, date and event time).

↓

2) Your department officials have to approve the expenditure and sign the General Requisition. Breakdown for required signatures per departments is as follows:
   a. Central Office:

$ 0 - $ 100	One elected officer or the office manager
$ 100 - $ 500	One elected officer
$ 500 - $1000	Two elected officers
Over $1000	Two elected officers & GSA cabinet vote

   b. Councils:
   Any dollar amount requires Two Council member's signatures and the GSA Vice President Internal along with the date of the minutes that expenditure was approved.
   c. Other departments:
   Any dollar amount requires the appointed Director's signature of the department or funding source

3) Submit the completed General Requisition to the GSA President, GSA Office Manager or the GSA Vice President Internal for approval.

4) The GSA Staff will deliver the approved General Requisition to the Student Government Accounting Office, (332 Kerckhoff Hall).

5) Student Government Accounting will verify that all transactions are valid and are within the GSA Codes, ASUCLA Guidelines, and the UCLA Activities Guidelines. Student Government Accounting will also seek the advice of your advisor when necessary.

6) Once your General Requisition has been accepted and processed by SGA, one of the following transactions will occur:
   a. The "REQ" can be used to make a purchase within ASUCLA (i.e., Student Media, The UCLA Store, ASUCLA Catering, ASUCLA Health Sciences Store, or Lu Vulle Commons Students' Store).
   b. A Purchase Order (P.O.) will be typed (please allow two days for processing) for purchases from The UCLA Computer Store, UCLA Departments, or for Off-Campus Vendors (Outside Vendors).
   c. A Check will be typed for an Honorarium (for services rendered), Cash Expense Advance, Reimbursement, or for payment of an invoice.

GSA Student Government Accounting Handbook

Section 1.2: Funding Guidelines

The chart below illustrates the hierarchy of the guidelines Student Government Accounting uses to determine the validity of your accounting transactions.
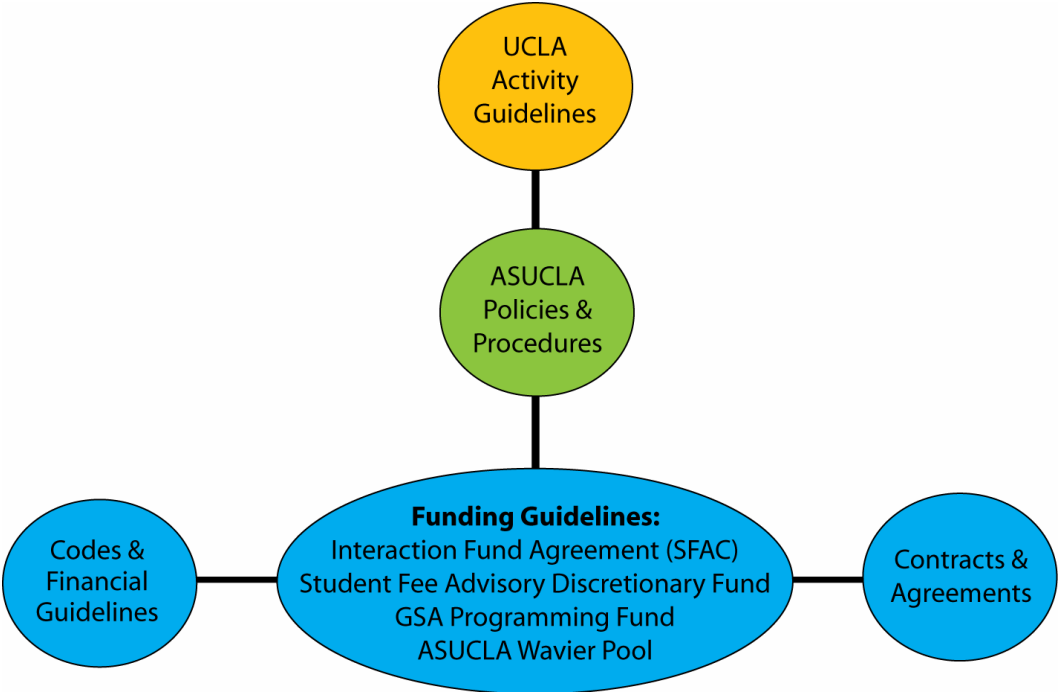
GSA Student Government Accounting Handbook

Section 2.1: Spending Money!

One of the most important aspects of belonging to the Graduate Students Association is: understanding how to access funds and spend them.

Trusteeship

Even though this manual deals with the practical aspect of spending GSA funds, it is important to keep in mind GSA's responsibility to the UCLA community. The management of student and University funds constitutes a public trust. Through your election or appointment, you have

decided to assume that public trust. It is presumed that all expenditures and use of facilities (whether ASUCLA or University) will be done in full recognition and support of this public trust.

GSA Student Government Accounting Handbook

Section 2.2: Obtaining Reqs

To make an internal (ASUCLA) or external (UC Regents and other outside vendors) purchase, or to obtain a cash advance, honorarium payment or and reimbursement check, you must use the "ASUCLA General Requisition and Payment Order" form or "**Req**". The req must be clearly filled out and must include complete and detailed information. For step-by-step instructions on filling out a req, check out "How to Fill Out a Req (PPT)"[1].

Contact the GSA office to obtain blank reqs. Additional forms are available in batches of ten for $1.00 (10¢ per req) at the Student Government Accounting office at 332 Kerckhoff Hall.

In order to access your funds, you will need to know the 21 digit account number assigned to your group. Your account number[2] and balance can be obtained by contacting SGA or by referencing the budget report[3] on the GSA website.

SGA must have a current signatory letter on file for all GSA departments and councils. Groups that receive Discretionary or Publication Funds do not need to have a signatory form on file, but their reqs must be signed by the Programmer along with the Funding Chair.

GSA Student Government Accounting Handbook

Section 2.3: General Reqs

Completing a General Requisition (REQ)

The req is divided into 13 numbered sections. You must complete each section that is applicable to the expenditure and enter "N/A" in each section that is not applicable. **The req must be fully completed before it can be approved.** A quick overview can be found here. (Reqs 201[4]) A step by step tutorial (PDF)[5] is available.

The following describes the information that should be included in each section of the req:

Sec. 1: Fill in your name, the date, and a telephone number where you can be reached in case you need to be contacted for questions.

Sec. 2: Fill in the complete name, address, zip code/Campus Mail Code, and telephone number of the vendor or person to be paid.

Sec. 3:   This section will be completed by Student Government Accounting.

Sec. 4:   Fill in the name and the GSA department number to which you want this expenditure charged.

Sec. 5:   If your completed req is to pay a performer for services rendered, enter the Social Security Number or the Tax I.D. number on this line. **(Please note: Attach the completed performance agreement and the completed W-9 form to your req form)**

Sec. 6:   This section will be completed by Student Government Accounting.

Sec. 7:   Mark the box for the appropriate action to be taken. For details, refer to the handbook section 2.6 titled "Check Disbursements[6]."

Sec. 8:   Mark the box for the appropriate action to be taken, once the req is processed as authorized in Section 7. Be sure to enter a requested completion date. If the Check/Purchase Order is to be picked up, be sure to type the full name and phone number(s) of the authorized person(s) picking up the check.

Sec. 9:   Enter the appropriate quantity of each item if applicable.

Sec. 10: In this section, you must provide a complete and detailed description of the goods **(itemized list)**, or services you are purchasing. On the "RE" line, fill in a one sentence summary of your purchase. Include the event name, location, date and time in the box below section 10.

Sec. 11: Enter the appropriate unit price and total price for each item you are purchasing. Be sure to subtotal the purchase, and enter the 20% discount or the appropriate sales tax (8.25%) **if applicable**.

Sec. 12: Enter the total amount of the purchase on this line.

Sec. 13: Enter your group's 21 digit account number and the amount you wish to draw from that account. You may list up to 4 account numbers per REQ. The sum of the dollar amounts listed on each line should equal the total amount listed in section 12.

APPROVALS: Each GSA Office, Department or Council representative should sign on the appropriate line and **submit the REQ to the appropriate funding source chairperson (i.e. the GSA President, GSA Vice President Internal, Director of Discretionary Funding, Director of Publications)**.

Attached Documentation

Every REQ must have the proper documentation before payment can be authorized. Examples of proper documentation are: the **original receipts** (photocopied receipts are not acceptable), **original invoice(s)**, **original honorarium contracts** (*in some cases a*

faxed copy will be accepted), or Council minutes that document a particular expenditure. All documentation will be verified before any payment is made.

Obtaining Approval for the Requisition (REQ)

Once you have completed the REQ, submit it to the GSA office. Upon the receipt of your completed requisition, the ASUCLA Student Government Accounting Manager will review your REQ for completeness and validity of the attached documentation.

GSA Student Government Accounting Handbook

Section 2.4: Budget Transfers

During the course of the year, the particular budget allocations for categories such as Supplies or Graphics is sometimes not sufficient for a programs needs; on the other hand, in some areas, the full allocation may not be necessary.

A budget transfer is the mechanism used to transfer money from one account to another.

An Elected Officer, Program Director or Council President submits a completed Budget Transfer Request Form[7] (also obtainable from the Student Government Accounting office) stating the account number, the amount to be affected and the reason for the transfer.

Please note that all budget transfers must be within the same entity and fund number.

BUDGET TRANSFER INTERVALS AND SIGNATORY REQUIREMENTS			
	Membership Fees**:	ASUCLA BOD Interaction Fund, SIF, Programming Fund	SFAC Publications/ SFAC Programs
Budget Transfer not to EXCEED 10%			X
Budget Transfer not to EXCEED 20%	X		
At Department's Discretion Only			X
Required Signatures	Elected Officer, Council President, Project Director	Commissioner of Programs	Director of Publications, Commissioner of Programs

**Central Office, Councils, Melnitz Movies, Environmental Coalition

Approvals required:

$250 to $1,000 2 elected officers and a GSA Cabinet vote
$1,000 or more   2 elected officers, a GSA Cabinet Vote/Forum Vote

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GSA Student Government Accounting Handbook

Section 2.5: Outside Funding

Occasionally, outside organizations or individuals wish to donate money or sponsor a GSA Program or Event (Make all checks or money orders payable to ASUCLA-Graduate Students Association).

Such contributions must be formally accepted and acknowledged by the Graduate Students Association before any expenditure can occur.

For more specific information about the fund resources available to you, see your advisor.

GSA Student Government Accounting Handbook

Section 2.6: Check Disbursements

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Guidelines on Receiving Check Disbursements
(Expense Advances, Reimbursements, and Payments of Honoraria/Invoices)

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Checks are issued twice a week (Tuesday and Friday).
- If a check is to be issued on **Tuesday**, SGA must receive a properly authorized REQ by the previous Friday no later than 5:00 pm.
- If a check is to be issued on **Friday**, SGA must receive a properly authorized REQ by the previous Wednesday no later than 5:00 pm.

The REQ must state whether the check is to be **mailed** or **picked-up**.
- If the check is to be **mailed**, please make sure that the name and address are legible and that the zip code/mail code is included.
- If the check is to be **picked-up**, please list the name(s) of the person authorized (a photo I.D. is required at the time of pick up).

Checks are available for pick-up on the Tuesday or Friday in which they were issued at Student Government Accounting, 332 Kerckhoff Hall between 4:00 pm and 5:00 pm.

GSA Student Government Accounting Handbook

Section 2.7: Personal Reimbursements

Occasionally, when no cash has been advanced and no requisition has been approved, an unforeseen expenditure must be made. The use of personal funds for program use is discouraged if the individual will want to be reimbursed from program funds. There are reasons for this practice. The program funds could be exhausted by the time a request for reimbursement is submitted or a commissioner may not approve the expenditure and, therefore, not sign the request for reimbursement. An individual takes a high risk in advancing program money from his own pocket.

However, if such expenditure is necessary in an emergency, the reimbursement procedure is as follows: The individual must complete a requisition stating what was purchased, where, when, why, who paid for the items, and which account is to be charged for the reimbursement. Attach the original receipt(s) to the requisition. Receipts must state where and when items were purchased and must list the items. When appropriate, you should also list the name and date of the event for which the purchase was made. Cash register receipts must have items printed to the side of each amount listed. Receipts that do not meet the above requirements will be considered unacceptable for reimbursement.

Please refer to the list of receipts that qualify as support for expenditures on the following page entitled Guidelines on How and When to Request for a Cash Advance[8].

GSA Student Government Accounting Handbook

Section 2.8: Cash Advances

GSA Cash Advance checks are issued on a number of occasions for a variety of reasons. For example, if a student government representative is traveling on Association business she/he may need funds to cover bus fare, meals (approved in advance in accordance with the per diem guidelines) or other out-of-pocket expenses.

Advances are also needed occasionally if a student government official needs to purchase a number of items at various off-campus locations for a related project or program. Student Government Accounting will issue a check from a completed Requisition made payable **to the Individual *or* the Vendor** (in which case the person authorized to pick-up the check will be responsible for returning the receipts).

To receive a Cash Advance check:
Complete a requisition form including the Payee (individual or vendor), a complete mailing address (including zip code), and telephone number.
- If the *payee* is an **Individual,** that person is responsible for returning the receipts and/or the balance of the advance within two (2) weeks of the issuance of the check.

- If the *payee* is a **Vendor,** the person authorized to pick-up the check (include your name and telephone number in box #8) is responsible for returning the receipts and/or the balance of the advance within two (2) weeks of the issuance of the check.

Cash Advance checks will not be mailed to the payee. It must be picked up in person at the Student Government Accounting Office, 332 Kerckhoff Hall, during office hours 9:00 am to 5:00 pm.

In order to qualify as support for expenditures must meet the following specific criteria as established by ASUCLA and University auditors, each receipt must:
- Specify the name of the store where the purchases occurred.
- Provide a complete list of the purchased items.
- Indicate the date of the purchase.
- Marked "**Paid**" by the vendor.
- List the items purchased next to the amounts.
- Be those which the vendor normally issues during the course of their business. Receipts cannot be hand-written.
- **Photocopies of receipts are not acceptable**

The person who picks up the Cash Advance check is the one responsible for returning the original receipts. The receipts must be for the items and expenses that were given in the estimates that were submitted to SGA with the req.

If there are any left-over funds, the difference can be returned in cash or check to SGA along with the receipts. The receipts must be submitted to SGA within two weeks of the pick-up of the cash advance check. Otherwise, your university records will be placed on hold and you may not be able to register for classes, or pick up your diploma, if you have graduated. If you need an extension, please contact SGA, as extensions can be granted for reasonable circumstances.

GSA Student Government Accounting Handbook

Section 2.9: Honorarium Payments

Periodically a program will wish to contact a speaker or performer to appear at one of its events. With all honorarium payments, a W-9 (PDF)[9] and a performance agreement/contract (PDF)[10] (also available in Student Government Accounting Office) must accompany the requisition.

The Performance Agreement/Contract must include the following information:

- Name and complete address of performer (PO box addresses are not acceptable)
- Date, Time and Place of the performance
- Agreed amount that the performer is to receive for their services
- The performer's Social Security or Tax I.D. Number
- The numbers 1-9 on the appropriate blank line, indicating that the performer has read paragraphs 1-9 on the back of the Agreement
- The signature of the appropriate elected Officer, Program Director, or Council President

The Performance Agreement must be signed by the performer or their authorized representative prior to the performance. A requisition must be filled out with the same information and submitted to Student Government Accounting, along with the performance agreement and W-9 form **in advance** of the scheduled performance date. Student Government Accounting liens the program's honorarium account for the amount and submits the performance agreement to the Student Support Services Director for signature. **Only after the GSA Official and the Student Union Director have signed the performance agreement is it legally binding. Other oral or written commitments purporting to bind ASUCLA or the University is not legally binding and cannot be honored.**

Upon the receipt of your completed requisition and Performance Agreement, the check is drawn for the honorarium payment. According to your instructions, the check is either mailed to the performer's address or held for pick-up at Student Government Accounting Office, 332 Kerckhoff Hall. **Checks are not released until the day closest to the performance.** If someone other than the payee is to pick-up the check, you must state their name on the req (section 8).

Please note: Honorarium payments are made only by check and cannot be cashed on campus.

GSA Student Government Accounting Handbook

Section 2.10: Purchase Order (PO)

To make a purchase that will be billed at a later date with either an:

- Internal vendor like ASUCLA departments or
- External vendor like UC Regents, VistaPrint, and any other outside vendors,

a signed and approved Purchase Order from SGA must be issued to the vendor **PRIOR to the EVENT.**

Always ascertain if a vendor will accept a purchase order beforehand.

How to get a Purchase Order

1. Fill out our Req with all sections completely filled out. See "How to Fill Out a Req" (PDF)[11] for further detailed instructions.
2. Turn your Req into the GSA office or your council member.
3. After your Req is approved by the appropriate elected officers and/or directors, they will submit your req to SGA.
4. The Req will then be processed as usual except, the money will not be immediately taken from your account, but rather put on reserve until the invoice from the vendor is received by SGA.
5. SGA will then issue a Purchase Order (PO). You can either make arrangements for SGA to mail the PO to the vendor directly or hold it for you to pick-up (See section 8 of the Req).

The issuance of the ASUCLA Purchase Order to the vendor confirms that all items and details listed will be supplied and, in turn, be paid for by ASUCLA.

6. Once the vendor receives our PO, they will then follow through on the order in accordance to any arrangements previously made. **If merchandise is shipped directly to your department, make sure to submit the <u>packing slip</u> and/or <u>invoice</u> to SGA.** This will ensure prompt payment to the vendor.

Once the invoice is received by SGA, it will then be processed and the money that was originally placed into reserve will be used to pay the vendor according to the PO.

GSA Student Government Accounting Handbook

<u>Section 2.11</u>: Stipends, Eligibility Checks

Student Government is by its nature, "Voluntary." As such, the elected and appointed positions held by members of GSA do not fit into the normal job classifications utilized by the Associated Students UCLA. Therefore, these positions are usually awarded a monthly "stipend" that is not intended to fully compensate for work performed or services rendered.

All stipend receiving individuals must fill out the **New Hire Form** packet available at the SGA office. Once completely filled out, the individual must bring the packet back to SGA along with their **approved proof of identification for the I-9**. The completed New Hire Form packet will be processed and the individual will be placed into the ASUCLA Payroll system. Individuals can elect to receive their stipend in bi-weekly amounts or one lump sum each quarter.

In addition, all non-elected appointments for positions receiving a stipend funded by GSA Membership Fees and/or funded by the University of California must come before the GSA for confirmation.

Once each quarter, ASUCLA performs an eligibility check, to confirm the status of each student on the payroll of the student governments. ASUCLA policy stipulates that all ASUCLA student positions be filled only by currently enrolled, regular session UCLA students. In addition, the GSA governing documents may also stipulate meeting attendance requirements, written reporting responsibilities, and/or other forms of documentation.

GSA Student Government Accounting Handbook

<u>Section 2.12</u>: New Hire Form

The New Hire Packet consists of several forms that you will need to complete:

1. The New Hire Form (Yellow cover sheet)

2. The Department of Homeland Security Employment Eligibility Verification Form (I-9)
3. The UC's Employee's Federal – State Withholding Allowance Certification (W-4/DE 4)
4. The Statement Concerning Your Employment in a University Position Not Covered By Social Security (URIS 419)
5. The ASUCLA's Privacy Policy Notification Form
6. The ASUCLA's Employee Discount Policy Notice
7. The Acknowledgement of Student Employment Conditions

This packet is available to you in the SGA office, 332 Kerckhoff Hall. Student Staff members are available for your assistance.

Detailed Explanation of the Forms:
1. The New Hire Form (Yellow cover sheet)
   - This New Hire Form asks for your basic information (Student ID, Name, Address, Phone number, Birthday, SSN, Email) and your Stipend Information.
2. The Department of Homeland Security Employment Eligibility Verification Form (I-9)
   - This Form ensures that you are eligible for employment with ASUCLA and thus eligible to receive a stipend. You only fill out Section 1, making sure to sign and date.
   - When you submit your New Hire Form packet for processing, you must also bring an approved proof of identification. A list on the back of the form dictates what is acceptable. If you decide to bring one of the documents in List A, that is all you need. Otherwise you need one item from List B **AND** one item from List C.
     - For instance, you can bring in your US passport which is listed in List A.
     - If you do not have a passport, you can bring in your Driver's License **AND** your Social Security Card.
3. The UC's Employee's Federal – State Withholding Allowance Certification (W-4/DE 4)
   - This form tells Payroll what your withholdings for taxes should be. This form directly impacts your stipend check and your tax return.
4. The Statement Concerning Your Employment in a University Position Not Covered By Social Security (URIS 419)
   - This statement states your acknowledgement that your position is not covered by social security.
5. The ASUCLA's Privacy Policy Notification Form
   - This form has two parts: the Use of Personal Automobile for ASUCLA, and the Privacy Notice.
   - The Use of the Personal Automobile for ASUCLA, states that you have a minimum of public liability insurance and that if you get into an accident, ASUCLA does not provide insurance or coverage and your own insurance carrier is responsible for damages.
   - If you do not have the minimum insurance coverage, do not use your car for ASUCLA purposes.
   - The Privacy Notice gives you the terms for which your information will be used and disclosed.
6. The ASUCLA's Employee Discount Policy Notice
   - As an employee of GSA, you are eligible to receive the ASUCLA employee discount. A list of the merchandise and services that your discount DOES NOT apply towards is given and the circumstances that you may use your discount privilege.
7. The Acknowledgement of Student Employment Conditions

- ASUCLA's employee handbook is your responsibility to read and adhere to the policies within. The handbook is online at http://www.asucla.ucla.edu → Employment → Policies → Student Employees.
- The UCLA Environmental Health and Safety Handbook for employees is also your responsibility to read and adhere to the policies within. This handbook is available at http://www.ehs.ucla.edu → Downloadable resources → EH&S Employee Handbook.
- If you violate any of the policies, you will be subject to corrective action up to and including immediate dismissal. Please realize that you are signing a statement that you agree that you are responsible for the policies available at the two websites aforementioned.

GSA Student Government Accounting Handbook

Section 3.1: Frequently Used UCLA Department Addresses

When preparing a Requisition to one of the following departments, please make sure to include the complete address. This will help SGA in the process of your order.

All ORDERS to the departments listed below are PLACED by Student Government Accounting personnel ONLY.

UC REGENTS – Audio Visual
B 103 Campbell
Campus 151902

UC REGENTS – Center for Student Programming
105 Kerckhoff Hall
Campus 160706

UC REGENTS – Parking Services
555 Westwood Plaza, #100
Campus 136008
Attn: Matt

UC REGENTS – Sunset Canyon Rec. Center
111 De Neve Drive
Campus 160706

UC REGENTS – Communications Technology Services (CTS)
CSB 1, 2nd Floor
Campus 136208

UC REGENTS – BruinCard Center
123 Kerckhoff Hall

Campus 166906

UC REGENTS – UCLA Events
168 Kerckhoff Hall
Campus 721306

GSA Student Government Accounting Handbook

<u>Section 3.2:</u> Frequently Used ASUCLA Department Addresses

When preparing a Requisition to one of the following departments, please make sure to include the complete address. This will help SGA in the process of your order.

UCLA Store - Essentials
B-Level
Ackerman Union
Campus 164506

UCLA Student Media
(Daily Bruin, La Gente, Together, Ha am, Nommo, etc..)
118 Kerckhoff Hall
Campus 164006

UCLA Computer Store
B-Level
Ackerman Union
Campus 164506

ASUCLA Catering
138 Kerckhoff Hall
Campus 164006

The Market
UCLA Store
B-Level
Ackerman Union
Campus 164506

ASUCLA Event Services
Student Union Operations
A262 Ackerman Union
Campus 164506

GSA Student Government Accounting Handbook

<u>Section 3.3:</u> Frequently Used Publishers

When preparing a Requisition to one of the following publishers, please make sure to include the complete address. This will help SGA in the process of your order.

Marina Graphic Center
V#: 1006
12901 Cerise Ave
Hawthorne, CA 90250-5500
P: (310) 970-1777
F: (310) 263-1777

Lue's Printers
V#:1753
11958 San Vicente Blvd
Los Angeles, CA 90049-5004
P: (310) 826-8258
F: (310) 826-9019

UCLA Mail and Document Services
Campus Services Bldg. 2
Campus: 136108
P: (310) 206-0353

McNaughton & Gunn, Inc.
V#: 2236
960 Woodland Drive
Saline, MI 48176-0010
P: (734) 429-5411
F: (800) 677-2665

Castle Press
V#: 6171
1222 North Fair Oaks Ave.
Pasadena, CA 91103
P: (800) 794-0858
F: (818) 798-7385

GSA Student Government Accounting Handbook

Section 4.1: SGA Staff

Roy Champawat
Student Union Director

- ASUCLA Representative to GSA
- Expert on student government issues
- Contract negotiator
- Student Gov't Acctg Manager's direct report

Debra Simmons
Student Government Accounting Manager

- Oversees the SGA department
- USA/GSA Budget Analyst
- Approves all General Requisitions
- Acts as ASUCLA representative to the:
  - Finance Committee
  - Budget Review Committee
  - USA Programming Committee
- Customer Service

Irma Tirado
SGA Accountant

- Payroll Administrator
- Van and Bus Ordering Coordinator
- UCLA Telecommunications Liaison
- Manages the daily accounting operations of SGA
- Account Reconciliations
- Student staff supervisor
- Customer Service

Julia Tsien
SGA Accountant

▪ Audits all General Requisitions
▪ Accounts Payable/Receivable
▪ Record Keeping
▪ Customer Service

GSA Student Government Accounting Handbook

<u>Section 4.2:</u> Office Procedures/Schedule of Events

Requisitions for Daily Bruin Ads:
All reqs for Daily Bruin ads received in SGA from the GSA Elected Officers, Project Directors, and Council Presidents by 10:00am will be processed and placed in the GSA folder at SGA for your same-day pick up.

Purchase Order:
Student Government Accounting produces POs daily. Please allow two days from the time that the authorized signatories (GSA Elected Officers, Project Directors, or Council Presidents) submit your requisition for the processing of your Purchase Order. For timely processing of your req for a PO, make sure your approving signatory submits your req to SGA in a timely manner. If you instruct SGA to mail your PO, it will be mailed as it is ready.

Check Runs:
Checks are available after 2pm on **Tuesdays** and **Fridays**. Checks can be picked up at 332 Kerckhoff Hall, otherwise the check will be mailed on **Mondays** and **Wednesdays**.

Weekly Encumbrance Budget Reports:
Encumbrance Budget Reports are run weekly and uploaded to the GSA website at http://gsa.asucla.ucla.edu/funding/finreport.html.

GSA Student Government Accounting Handbook

<u>Section 4.3:</u> Account Numbers

When preparing a Requisition, please make sure to include your 21-digit account number to avoid any delays in the processing of your requisition.

Your account number consists of 21-digits.

For example:
 2 – 4100 – 400 – 4001 – 3510 - 00000
A – BBBB – CCC – DDDD – EEEE – FFFFF

Entity (A) is the entity code
Fund (BBBB) is the funding source code
Division (CCC) is your division number
Department (DDDD) is your department number
G/L (EEEE) is the expense account code
Event (FFFFF) is the event code assigned to the event

The **entity** code identifies you as either undergraduate or graduate. For all graduate account numbers, the entity code is always 2.

The **fund** code identifies the source of that account's funds. With different sources come different restrictions on what the funds can or cannot be used for.

The **division** code identifies which elected/appointed person needs to sign and approve your req.

GSA VP - Internal signs for:
      Div 400   Central Office
      Div 410   Councils
Melnitz Movies Director signs for:
      Div 300   SIF Fund Allocation
      Div 420   Melnitz Movies
Sustainable Resource Center Director signs for:
      Div 300   SIF Fund Allocation
      Div 460   Environmental Coalition
GSA Discretionary Funds Director signs for:
      Div 300   SIF Fund Allocation
      Div 530   Student Fee Advisory Committee Programs
GSA Publications Director signs for:
      Div 550   Student Fee Advisory Committee Publications

The **department** code is your group or organization's unique code. Your department code is how SGA identifies you and your dept. It is not essential that you memorize your dept code, but it is quite helpful.

The **G/L** code is the category or a short description of the allocation that the account has been designated use for. For example, the G/L code 6010 is for Supplies.

The **event** code is the specific event code that has been assigned to your group's specific event.

For help with where your account number goes on the general req, check out the Account Number Help (PDF)[12].

The links that are used in this handbook are listed below for your use:

[1] http://gsa.asucla.ucla.edu/sga/sga_req_howto.ppt

[2] http://gsa.asucla.ucla.edu/sga/handbook/section4-3.html

[3] http://gsa.asucla.ucla.edu/funding/finreport.html

[4] http://gsa.asucla.ucla.edu/sga/handbook/reqs201.pdf

[5] http://gsa.asucla.ucla.edu/sga/sga_req_howto.pdf

[6] http://gsa.asucla.ucla.edu/sga/handbook/section2-6.html

[7] http://gsa.asucla.ucla.edu/sga/budget_transfer.pdf

[8] http://gsa.asucla.ucla.edu/sga/handbook/section2-8.html

[9] http://gsa.asucla.ucla.edu/sga/w-9.pdf

[10] http://gsa.asucla.ucla.edu/sga/performance_agreement.pdf

[11] http://gsa.asucla.ucla.edu/sga/sga_req_howto.pdf

[12] http://gsa.asucla.ucla.edu/sga/account_number_help.pdf