



Agency Financial Procedures

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CCRI Agency Financial Procedures Manual

All individuals and groups utilizing agency (student activity fee) funds are required to review the Agency financial procedures manual each year for new information and to ensure compliance. Agency financial procedures change regularly. If you are uncertain about anything, please direct your questions to a Student Life or Athletics staff member.

Overview

Student groups & programs exist for the benefit of all current CCRI students. A portion of the mandatory student activity fee is available to support these authorized groups & programs. Leadership of these student groups (student officers, faculty/staff advisors, coaches and supporting staff) have a **fiduciary responsibility** to ensure that all expenditures of funds provided are authorized, reasonable, properly documented and consistent with the purpose for which the activity fee is collected (to provide opportunity and activities for students). They also are responsible for the proper accounting of all group assets under their control.

The procedures listed below are intended to provide guidance on processing requests for expenditures, safeguarding organizational assets and helping groups meet their fiscal responsibilities. As with any set of procedures, they cannot cover all possible scenarios.

Ethical Behavior and Conflicts of Interest

All students and employees with control over their group finances and assets are expected to carry out their responsibilities in an honest and ethical manner. This ensures that the group funds are expended for lawful purposes to benefit the student body in general. Specifically, they should:

- Follow all state & college procedures and policies regarding finances and ethical behavior.
- Avoid any transactions with an individual or group with whom you have personal or financial interest with to financially benefit from.
- Never set up or deposit money from activities into a personal account or account other than your college assigned fund via the Bursar's Office.

Below are some examples of potential conflicts of interest. In these cases, you should not participate in the discussions, planning or deciding:

- Making or participating in-group decisions that will financially benefit you, your friends or your family.
- Participating in budget appropriation decisions for the student group to which you belong.

Conflict of interest is a complicated topic. As a general rule of thumb, ask how an impartial outsider would see this decision. Would he or she think that you had acted fairly and ethically? When in doubt about the ethics of a decision or situation, consult with your group's advisor/coach as well as Student Life or Athletics staff members.

Allocation of funds

Each spring, student groups, co-curricular programs and Athletics will be asked to submit an itemized budget for the subsequent fiscal year. Once the controller has established a projected income for the Student Activities Fee, the VP of Student Affairs in consultation with Student Life will designate amounts for student groups and programs, athletics, and staffing. Teams and recreation program budgets will be determined by the VP of Student Affairs and the Director of Athletics in consultation with the team administrators.

Administration and Responsibilities with Finances

Advisors of student groups or coaches of athletic teams have the primary responsibility for compliance with college regulations, including financial procedures. Please register all events and follow the instructions in the email reply from Student Life. **Students and employees (advisors or coaches) who expend their personal funds do so at their own risk.** All payment orders must be signed by the advisor and treasurer before submitting to Student Life or Athletics. All student group advisors and coaches are reminded of the particular restricted and limited expenditures as outlined below in these policies.

The Controller's Office will assist in developing financial procedures for agency-funded groups, answering questions regarding financial matters and will promptly process and pay authorized expenditures.

Student Life & Athletics, are responsible for ensuring that all student groups:

- Are informed of their financial responsibilities and receive annual training necessary to complete their work.
- Have access to these financial agency financial procedures (www.ccri.edu/osl or www.ccri.edu/athletics).
- Are provided clarification on financial issues when requested.

Student Life or Athletics (for athletic teams) will review and approve expenditures to ensure compliance with college procedures.

Expenditures in excess of \$5000 must be countersigned by the Dean designated by the VP of Student Affairs.

Student group leaders must comply with applicable college financial procedures.

Consequences for Fiscal Irresponsibility

Individuals found to be irresponsible in their custody or expenditure of agency funds or other assets by Student Life or Athletics will have their authority over said funds and assets revoked immediately.

Irresponsibility may be demonstrated by a failure to follow college procedures or to exercise prudent business judgment.

Any illegal activity involving agency monies or properties, gross misuse, or assets for personal benefit, or any other such illegal activity is prohibited. Any person caught engaging in such activities will be referred to the appropriate disciplinary body and may face criminal penalties, if appropriate.

Allowable Expenses

Allowable expenses must support the student groups authorized activities. Allowable expenses will be paid/reimbursed by the college as long as they do not exceed the group's approved budget. **All student group or Athletic team expenses must be pre-approved by Student Life or Athletics. The Student Life Coordinators or team Administrators will help facilitate the purchase process.**

Some common examples of allowable expenses are:

- The cost of tickets for musical, theater or cultural events related to the student group's purpose and/or mission. All groups are required to submit a listing of all attendees along with their CCRI ID number.
- Costs associated with bringing an approved outside speaker or performer to campus
- Costs for costumes, dry cleaning and other costume/clothing costs
- Donations to outside charitable (non-profit) groups if using documented fundraised money only.
- Advertisements and marketing materials
- Newsletters, agendas, calendars and other pre-approved supplies
- Student giveaways, such as T-shirts or goodie bags for special campus events
- Food and beverages for group events.

In any case, where there is a question about whether expenses are allowable, speak with a Student Life Coordinator or Athletics Team Administrator for clarification. If necessary, the controller will make the final determination on whether an expense is in accordance with federal, state and CCRI regulations.

Expenses Not Allowed

- Any purchase not pre-approved by Student Life or Athletics
- Gift cards and/or gift certificates
- Alcoholic beverages
- Any state sales tax
- Reimbursement for events that take place in private residences (except with prior written approval from the appropriate Associate Dean of Student Life or Director of Athletics)
- Charges for goods or services that are available from the college without charge (e.g., rooms or other facilities, maintenance services, office equipment and IT services)
- Computer hardware, computer accessories or software not pre-approved by IT in writing
- Wages, honoraria, donations or celebrations to/for CCRI faculty or staff for the performance of their duties or released time.
- Wages, honoraria, donations to/for CCRI students. Unless the student is providing a service that would otherwise be performed by hiring outside staff.
- Scholarships of any kind are not allowed. Any student group wishing to give a scholarship must utilize the CCRI Foundation.
- Private transportation costs, such as gas money or parking fees. Public transportation is appropriate if more economical and readily available.
- Lodging, per diem meals or transportation for invited speakers/performers who live in the greater Providence area (Refer to the CCRI Controller's Office for the most up-to-date state definition of 'Greater Providence'.)
- Movies to be shown at events unless the student group can present a waiver of rights by the rights-holding organization or unless the student group is purchasing the rights to show a picture from the appropriate organization.
- Nonspecific miscellaneous expenses, emergency cash or petty cash requests.
- Food/beverages for regular group meetings

Fundraising and Donations

All student groups are encouraged to fundraise to help supplement costs related to the operation of the group. Since the college limits solicitation, (see Solicitation Policy) at <https://www.ccri.edu/policies/administration/policy-9-3-5.html>, requests for fundraisers must be approved in advance through a Student Life Coordinator or an Athletics Team Administrator. Managing cash and checks for the purposes of sales, fundraiser or donations encumbers significant fiduciary responsibility and the college has extensive policy regulating the handling of cash, checks, and inventory. **No squares or electronic payment is allowed.** Before planning a fundraiser, please include Student Life or Athletics in any discussion, preparations, and the registration process.

Net Expenses

Fundraising transactions have two components: fundraising deposits and fundraising expenses. The calculation for determining fundraising revenue is fundraising deposits less fundraising expenses. Please be aware that your expenses must be less than what you fundraised to make a profit. Only funds from net fundraising will be carried forward across fiscal years.

To ensure your group accurately reflects net expenses, the coding must be as follows:

- When completing the deposit slip for the Bursar's Office, enter the appropriate student group fund number in the first column, along with the following:
 - Org=55205 (Agency funds)
 - Acc=514455 (Miscellaneous Income)
 - Prog = 06 (Designates fundraised money)
- When completing the payment order for a fundraising expense, in the purpose section, use the description "fundraising expenses for ..." Enter the appropriate student group fund number in the first column, along with the following:
 - Org=55205 (Agency funds)
 - Acct=Choose the account code from the appendix that most closely matches the expense
 - Prog = 30100
- CCRI is considered tax exempt. No sales tax will be paid by the college. Copies of tax-exempt forms are available at your respective Student Life Office. Failure to utilize the tax-exempt form will result in the purchaser paying the sales tax personally. Expenses must be properly authorized and documented per college procedures to be processed. Under no circumstances should the tax-exempt form be used for personal purchases.

All cash belonging to or accepted in the name of CCRI is to be deposited to the Bursar Office **within one business day** from the time the cash is received.

Cash Banks

If a change fund is needed prior to the event, the student life coordinator or team administrator will request these funds on an agency Payment Order Form at least one week prior to the event. No bank accounts or petty-cash accounts are allowed for any group aside from the authorized account facilitated through the Controller's/Bursar's Office.

Failure to follow the agency financial procedures regarding handling cash and making deposits will result in a suspension of financial privileges for student groups by Student Life or by Athletics.

Cash Management Policy

Student Life requires a Cash Management training for all parties handling money. Only designated CCRI employees such as bursar tellers, bookstore cashiers and approved fundraising event personnel are to accept and/or handle cash from students or the public. Mailed checks or money orders should be directed to the Bursar Office and are to be remitted to the appropriate caretaker as soon as possible. All deposits are to be made the next business day. A receipt is required to be issued at the time cash is accepted and a copy of the receipt, electronic record or other source document is to be retained for audit inspection purposes.

Student Groups can request an appointment with Student Life staff or an Athletic team administrator to receive cash management training.

All student groups are responsible and must account for all monies fundraised on and off campus. Two people must be present at all times when cash is present or handled. Deposit slips must list numbers for each check deposited. Receipts may be given out for all purchases, if requested. All groups are required to **deposit all monies fundraised to the Bursar's Office no later than one-business day after the event. If the Bursar is closed, please email studentlife@ccri.edu or athletics@ccri.edu with the amount and location of the money.** The Bursar's Office requires that all coins be rolled, unless there are not sufficient coins to wrap. A reconciliation form must be completed. Student groups that solicit money by mail are encouraged to run their donations through the CCRI Foundation. Donations solicited by mail will be received, processed and deposited into the appropriate account per the above policy.

Purchasing Goods and Services

CCRI is bound by the policies and practices as set forth by the state of Rhode Island and the Office of the Postsecondary Commissioner. All student groups are strongly encouraged to follow best practices for purchasing goods and should utilize and review the Master Price Agreements (MPA's) already set forth by the State of Rhode Island and/or CCRI. The purchasing manual and information on MPA's can be found on the CCRI website. Inquiries related to existing MPA's can be filtered through Student Life or through Athletics. All purchases must be added to the group or team's inventory records.

To comply with standard college procurement procedures, the following must be followed:

The CCRI Purchasing Department should be used to procure required goods and services to ensure the most competitive prices:

- For pre-approved purchases up to \$5000 the CCRI Purchasing Department can bid in-house
- For pre-approved purchases for \$5000 or more, RI State Purchasing will process bid requests

If the CCRI Purchasing Department is not used, competitive bidding procedures must be used as described below:

- For pre-approved purchases of \$0-\$499 competitive bidding is not required but is strongly encouraged.
- For pre-approved purchases between \$500-\$4999, a minimum of three written bids are required. Please know you cannot split the purchase to avoid this requirement

Any activity or service that requires a contract must have the same approval as other purchases. In addition, there are some cases that require prior approval by the college's attorney and all contracts must be signed and approved by the Controller. All outside vendors will be required to furnish current W-9 forms prior to payment and insurance forms as necessary. In addition, the bids/bid requests must be attached to the purchase order or payment order form. Vendors will be flagged as independent contractors and payments will be tracked for form 1099, if applicable.

If there is only one vendor who produces, distributes or provides the required goods or services (sole source), a memo documenting the circumstances must also be attached to the payment order. Copies of a Sole Source waiver form can be obtained from Student Life or Athletics and must be signed by the Dean of Student Engagement.

When the lowest bidder is not selected, documentation must thoroughly explain why the lowest bidder was not chosen. Before processing payment for goods or services, Student Life or Athletics must approve this exception. All agency payment forms should indicate the appropriate bidding process has been followed and the documentation is attached.

ATTENTION: No student group, coach advisor, member or stakeholder can be involved in the bidding process if a bidder is a relative, family member or him or herself. No one who stands to benefit from an existent or pending interest in a bidder's finances may participate in the bid process.

All purchases must be preapproved. All purchases and processing for payments should be completed no later than May 30.

Payment Type Priority

1. Purchase Order – an agreement between the college and a vendor that payment will be provided after a services or goods have been delivered
2. Payment Order – requests the college to submit a payment (check) to a third party
3. Payment with college credit card – a credit card paid by the college held by Student Life and Athletics.
4. Reimbursement to an individual with pre-approval – paying back an individual for purchases they incurred with their own money, must be pre-approved in writing and attached to the payment order.

All forms for payments must be completed by the requestor with original supporting documentation as noted below:

- The proper Banner fund number and Banner account code must be included. (refer to appendices)
- The complete business purpose must be explained under "Purpose" (e.g., DJ for student dance) with dates and times. Generic explanations (e.g., refreshments or decorations) cannot be accepted.
- Must be signed by group officer (treasurer) and advisor or team coach and team administrator.
- Original receipts and invoices (no statements) must be attached. Submit three bids for the same items if over \$500.
- W-9 form from the vendor.

Purchase Orders

When a vendor has been chosen, you should call and ask if they take purchase orders. If they do, a Purchase Order Requisition Form must be completed. **All purchase order requisitions must have the appropriate original supporting documentation attached** (see above). Purchase order requisition forms should be submitted one week in advance for purchases under \$500 and at least 3 weeks in advance for purchases over \$500. Once your item has been received, please sign the receipt or packing slip and send it to Accounts payable so the College knows to send payment to the vendor.

Payment Orders

Payment orders should be submitted only if a vendor does not take purchase orders. A Payment Order Form must be completed. **All payment orders must have the appropriate original supporting documentation attached** (see above). Expenditures should be submitted within one week but no later than thirty days after purchase in order to receive

approval. Any expenditure submitted after 30 days must have documentation indicating why it was submitted late and then approved by Associate Dean of Student Life or the Director of Athletics, prior to submitting to the Controller's Office. With proper planning, payments can be processed in a timely manner.

Payment with College Credit Card

For purchases that must be made with a credit card, you must contact Student Life or Athletics.

Reimbursement to an Individual with Pre-Approval

Reimbursements are not guaranteed and must be authorized by Student Life or Athletics for a set amount prior to the purchase. If an individual purchases goods or services using their own money, they must attach a detailed copy of the receipt and a completed W-9 form to the payment order. To process the reimbursement, the individual must complete a payment order form under "Vendor Name:" they should put their own name and address. **All payment orders for reimbursement must have the appropriate original supporting documentation and the original authorization attached** (see above). With proper planning, reimbursements can be processed in a timely manner.

Honorariums

All honorarium payments made to CCRI faculty or staff, need to go through Human Resources and an internal Banner workflow will be set up prior to confirming the services of the person(s). Pre-approval by Student Life or Athletics is mandatory. Staff members that are currently on the part-time payroll, 19 hours per week, are not eligible to receive honorariums.

Equipment Purchases

Athletic teams should refer to the Office of Athletics for procedures and policies related to purchasing equipment for their use.

Student groups, with the approval of Student Life, may purchase equipment (i.e., computers, furniture, video systems and games, etc.) to fulfill their mission. The request to purchase computer equipment must be coordinated with the IT Department. When equipment is purchased, it becomes the property of CCRI. All equipment purchased with student funds must be added to the student group inventory with a copy of that inventory filed with Student Life).

All student group property must be kept in a safe, locked area and documented on the respective student group inventory tracking form (provided by Student Life). Student group property cannot be used off campus. At the end of each academic year, or whenever there is a change in student group treasurer or group designee during the year, the most up-to-date inventory form should be provided (by the group advisor). This ensures that each treasurer knows the items for which he or she is responsible. Student Life will retain the signed inventory forms. Student Life will investigate missing items.

Food Purchases

Aramark is the current food service vendor for the Community College of Rhode Island as determined by a competitive bid process. They hold an exclusive right to provide food service on our campuses and, as such, must be used for your food service needs. All food service requests for on-campus events should be included on an event registration form.

Aramark's menu & prices can be seen at ccri.catertrax.com. Student group advisors can create an account and place orders for student groups as long as the purchase has been pre-approved by Student Life.

Creating an Account:

When creating a catertrax account, make sure to indicate it is a tax-exempt account and use the tax-exempt ID: 227366768

Placing Orders:

Make sure to place orders as early as possible, but at least one week in advance. Orders can be changed no later than 3 days prior to the event.

If an order is over \$1000, you will need to work with Student Life to create a Banner Requisition for the order. For orders under \$1000 follow the follow instructions:

- Add items to cart, then include order details such as date/time location.
- A36 Policy Reference should be listed as "Agency Funded"
- CCRI Purchasing Instructions should be listed as "Agency Payment Order/Business Check"
- Under Payment Method Please select Business Check
- Under CC Additional People: You must include Studentlife@ccri.edu The order will not go through if this email is not listed.

Paying for Orders:

For Orders under \$1000, you will need to fill out an agency check request form.

CCRI Student Group Travel Procedures

All student travel must be planned in compliance with state and college travel policies. Travel for Athletic teams will be managed by the Athletics staff. Student groups must work with a staff member from Student Life. The college distinguishes between day trips and trips that require overnight accommodations. There are separate procedures for each.

Day Trips

Trips that do not require overnight accommodations are considered day trips. Day Trips must be planned in advanced and budgeted as a student group event. The first step for student groups to request approval for day trips is to complete the Event Registration Form. State policy requires that travel be finalized 45 days prior to the date of the event. All arrangements must be finalized with a Student Life staff member at least 6 weeks in advance of the travel date. No travel will be booked unless sufficient funds exist in the group account. Groups can supplement allocated funds with fundraised monies and with individual contributions. Contributions must be equitable and can be made by completing a deposit form at the bursar's office. All travel must be chaperoned by a college employee(s). Student Life, in consultation with Risk Management, will determine the number of chaperones necessary for any trip. The following documents must be complete before finalizing your trip and submitting the paperwork:

- Event Registration Form (inclusive of itinerary or agenda)
- Travel Waivers (see Student Life for trip specific forms to copy)
- Roster of travelers with ID numbers
- Registration fee form (if applicable- see Student Life-quotes if \$500 or over)
- Payment orders for transportation (if applicable- see Student Life-quotes if \$500 or over)

Please use the in-state Student Travel account code when completing any financial paperwork. All travel must be completed prior to May 30. For day trips there is no per diem allotment. Travel insurance will be purchased for all out of state trips where registration or transportation fees have been paid.

Groups providing private or 'own' transportation should be aware that the driver's insurance applies in matters involving accident or liability. Private drivers using personal vehicles are not covered by College insurance.

Overnight Trips

Overnight travel will be approved on a case by case basis pending availability of funds by the designee of the VP of Student Affairs.

State policy requires that travel be finalized 45 days prior to the date of the event. All arrangements should have been finalized with a Student Life staff member at least 6 weeks in advance of your travel date. No travel will be booked unless sufficient funds exist in the group account. Groups can supplement allocated funds with fundraised monies and with individual contributions. Contributions must be equitable and can be made by completing a deposit form at the bursar's office. All travel must be chaperoned by a college employee(s). Student Life, in consultation with Risk Management, will determine the number of chaperones necessary for any trip. The college has utilized Chrome River to process travel requests. This section will be revised in the near future to account for changes to the travel process.

Per Diem Rates

Students and chaperones going on overnight trips are eligible for up to \$50 per day (\$25 for half a day) for expenses incurred while traveling. This money is typically used to provide meals to travelers. Groups can request reduced per diem amounts based on availability of meals included in any travel- conference banquet, hotel with complimentary breakfast, etc. For purposes of calculation, per diem amounts may be reduced by \$10 for each breakfast, and \$15 for lunch or \$25 for dinner if meals are otherwise provided. Such provided meals must be documented.

Other Travel

Local mileage and public transportation expenses can be reimbursed to students and advisors for required travel via the college's electronic travel reimbursement system. Written pre-approval is required in advance of required travel.

Advisor Expenses

All costs and expenses for chaperones will be paid by the group's agency account. **Limit of one advisor per overnight trip.**

Per college policy, employees serving as advisors may travel up to five days per calendar year without discharging time, with the approval of their supervisor and must contact the Payroll Office at least 30 days before the trip.

Exceptions of Procedures

The Dean of Student Engagement may waive specific policies in this manual. Waivers must be in written form, processed through Student Life or Athletics, and attached to any payment orders.

NOTE: This manual will be updated as policy changes so please refer to this electronic version for the most updated version.

Appendices

Payment Order Account Codes

Organization code: 55205

Account Code	Description	Location Codes:	
720105	Advertising	200	Flanagan
704105	All Other Services (Contractual)	300	Newport
720110	Book Bag Purchases	400	Liston
720120	Calculator Purchases	500	Knight
720125	Clothing and Materials		
703105	Computer Hardware/Equipment		
703110	Computer Software		
703115	Computer Supplies	514455	Miscellaneous Deposits
710130	Domestic - Out of State Travel		
710140	Domestic Out of State Travel Nonemp		
514445	Donation	06	Fundraising Receipts
708110	Dues and Subscriptions	07	Non-fundraising Receipts
702175	Educational Supplies	301010	Student Life Agency Expense
720130	Food Expense	301020	Athletics Agency Expense
710150	Foreign - Out of State Travel	30100	Fundraising Expense
710160	Foreign Out of State Travel Nonemp		
702120	Freight and Express		
720140	Furniture - Non-Capitalized		
720150	Household Laundry/Cleaning Supply		
704120	Lect/Educ/Prof Services		
704125	Legal Services		
720160	Medical, Surgical and Lab Supplies		
720165	Medicine and Drugs		
710170	Mileage and Tolls Reimbursement		
720170	Miscellaneous Expense		
702135	Office Expense		
710180	Other Travel		
702140	Postage		
702145	Printing and Binding		
702150	Rental - Equipment		
702155	Rental - Outside Property		
702160	Rental - State Property		
702165	Staff Education		
602515	Stipends		
710115	Student Travel		
710190	Travel - Vendor Services		
602120	Visiting Lecturers		

NOTE: Please refer to www.ccri.edu/osl/forms for additional financial forms