

## OSAS Budget Office Frequently Asked Questions

*I heard SGA can fund student group projects. Is this true? How can I apply for funds?*

The Student Government Association (SGA) Allocations Committee allocates funds to registered student organizations (80% or more student membership) for on-campus, educational events that are free and open to K-State students. SGA also allocates funding for K-State students traveling off-campus. These funds originate from the Student Activity & Fine Arts Fees paid by every K-State student when they pay their "tuition & fees." **To request SGA funding, your organization must be registered with the Office of Student Activities & Services (OSAS). Your organization must be registered 45 days prior to your event, if you are a new group or have not registered for the last two years. A representative (preferably the Treasurer) from your organization will need to fill out and turn in the SGA Budget Request Form at least 28 days prior to the event.** The SGA Budget Request Form needs to be turned in to the OSAS Budget Office. All OSAS Budget Office Forms, including the SGA Budget Request Form, can be found at: <http://www.k-state.edu/osas/orgfundform.htm>.

An organization may receive funding for a maximum of five (5) projects for a fiscal year, no more than two (2) of which shall be for travel. Travel is limited to \$1000.00 per group per fiscal year. Students can receive up to \$100.00 per travel event.

*Who do I need to contact if I have a question regarding our group's allocation?*

The OSAS Budget Office handles all questions related to the Student Activity and Fine Arts Fees. OSAS staffs a full-time accountant who shares an office with the SGA Allocations Chair/Treasurer and College Council Allocation Committee Chair. You can reach them by calling or emailing:

Lori Gilmore, OSAS Accountant, 785-532-6541, [lgilmore@ksu.edu](mailto:lgilmore@ksu.edu)

Annie Bachman, SGA Allocations Chair/Treasurer, 785-532-6541, [sgatreas@ksu.edu](mailto:sgatreas@ksu.edu)

Laura Rachelle White, College Council Allocations Committee Chair, 785-532-6541, [sgaccac@ksu.edu](mailto:sgaccac@ksu.edu)

*I submitted my group's Budget Request Form a few days ago. When can I expect to know if we received an allocation?*

The SGA Allocations Committee and the College Council Allocations Committee meet once a week. The chair of the relevant committee will notify the contact person(s) listed on the Budget Request Form by email when they plan on reviewing the request. Your group will need to send a representative(s) to the meeting to put a personal touch on the proposed event and to answer any questions committee members may have, time permitting.

If your request is reviewed by the Allocations Committee and receives approval, the SGA Allocations Chair will submit SGA legislation the following Thursday to Student Senate for first reading. Introduction of Legislation is the first time most Student Senators will have a chance to review the request and ask the SGA Allocations Chair any questions they may have. Your group will have the option of sending a representative(s) to first readings to view the process and answer any questions the SGA Allocations Chair may not be able to answer. The request is then sent back to the SGA Allocations Committee for further review. If there are no problems, the request will be held for one week for second reading. Final Action is the last chance for Student Senate to ask questions and suggest changes to the legislation. If all problems are resolved, Student Senate will vote to decide whether or not to approve funding. It takes a 50% majority vote to approve SGA Allocations legislation. If approved, the Student Senate Chair will sign the legislation and request signature approval from the Student Body President. If both positions sign and approve the legislation, it is certified and given to the OSAS Accountant for allocation. **ONLY at this point is the money available to be used by your organization.** If the Student Body President vetoes the legislation, it will be sent back to Student Senate. If 2/3 of Student Senate votes against the veto, the legislation will be approved. If not, the allocation will fail.

If your request is reviewed by the College Council Allocations Committee (CCAC) and receives 50% majority approval, the CCAC Chair will make a recommendation for funding to the SGA Allocations Chair and answer any questions the SGA Allocations Chair may have. If the SGA Allocations Chair denies funding, the request will go back to the CCAC for further review or die in committee. Once the CCAC Chair and SGA Allocations Chair sign and approve the recommendation, the allocation will be given to the OSAS Accountant for allocation. **ONLY at this point is the money available to be used by your organization.**

**Each committee's process can take 3-4 weeks for final approval. For this reason, it is VERY important to give SGA as much notice as possible when requesting SGA funds.**

*What if our event won't take place for another 3 months, but we know how much funding the event will require? Can I apply that early?*

Yes. You can apply for SGA funds as soon as you start planning an event. Although SGA cannot accept budget requests less than **28 days** prior to the event due to time constraints, they do accept requests months and sometimes a whole fiscal year prior to an event date.

*Our student group was awarded funding from the SGA Allocations Committee. When will SGA mail us the check to cover event expenses?*

The state of Kansas does not allow SGA to mail lump sum checks to organizations to cover their event expenses. All payments must be backed up by appropriate forms and original receipts or invoices. The only time SGA will issue payment to a student group is when the student group paid an event expense from the group's bank account and submitted proof of that payment (original receipt) to the OSAS Accountant along with the appropriate OSAS Budget Office form. It is in the group's best interest to meet with the OSAS Accountant before your event begins to discuss the types of expenses your group will incur and the different strategies available to pay those expenses. All OSAS Budget Office Forms can be found at:

<http://www.k-state.edu/osas/orgfundform.htm>

*Are there any SGA deadlines I need to know about? When is the last day my organization can turn in a budget request?*

The last day to turn in Budget Requests for the remainder of FY 2010 (July 1, 2009 – June 30, 2010), the beginning of FY 2011 (July, August, September 2010) and FY 11 (July 1, 2010- June 30, 2011) Academic Competition Team Annual Budgets will be **Friday; March 5, 2010**. The deadline is set fairly early in the spring semester because there is a limited amount of Student Senate sessions left before the new leaders take office and the SGA Allocations Committee dissolves, which usually happens in April.

If you are planning an event between December 1, 2009 – February 15, 2010 the deadline to submit a budget request is November 6, 2009 by 4:00pm. Student Senate and the SGA Allocations Committee stop meeting the week before dead week and do not meet when school is not in session.

Miscellaneous deadlines:

- ❖ Reimbursement documents, invoices and original receipts must be turned in to the OSAS Budget Office no later than 30 days after purchasing the goods/services or the event date.
- ❖ Reimbursement documents, invoices and original receipts for FY 2010 must be turned in to the OSAS Budget Office no later than Friday; May 21, 2010. This deadline is set so the OSAS Accountant can process all paperwork by mid-June K-State Controller's Office deadlines.
- ❖ College Council Open House Budget Requests are due the first Friday in December by 4pm in the OSAS Office.

*What if we don't use all of our SGA allocation?*

Any unspent funds allocated to Campus Wide Organizations, Multicultural Organizations, College Council Clubs, and Institutional Services accounts will revert back to the SGA Reserves for Contingencies account at the end of the fiscal year for future allocations .

Any unspent funds allocated to Academic Competition Teams accounts will revert back to the Academic Competition Teams Reserves at the end of the fiscal year for future allocations.

Any unspent funds allocated to Educational Opportunity Fund (EOF) accounts will revert back to the EOF Reserve at the end of the fiscal year for future allocations.

Any unspent funds allocated to Fine Arts Student Group or Fine Arts Department accounts will revert back to the Fine Arts Student Group Reserves at the end of the fiscal year for future allocations.

Any unspent funds allocated to Sports Club accounts will revert back to the Sport Club Reserves at the end of the fiscal year for future allocations.

### *Can we shift funds from one category to another?*

An organization may shift a small amount of funds between categories with prior approval from the SGA Allocations Chair/Treasurer. However, excessive consolidation of funds in any particular category may lead to an audit of group records and the loss of funding for current and future projects. Funds cannot be shifted to or out of the Lecturers, Speakers or Entertainers category.

### *What kind of items can I pay for using SGA funds? Is there anything I cannot purchase with my SGA allocation?*

#### **Student Activity & Fine Arts Fee funds CAN be spent on . . .**

**Promotions** - Promotions include expenses related to advertising an activity such as: Collegian advertisements, KSDB FM (91.9) radio advertising, banners, postcards, leaflets, flyers, and posters that are primarily targeted toward K-State students. All formal printing jobs must be done by K-State Printing Services (e.g. K-State Union Copy Center). Kinko's, Copy Co., Claflin Bookstore, Copy Kats, Staples, etc. are unallowable. All advertisements must have the SGA logo printed on it somewhere.

**Lecturers, Speakers or Entertainers(LSE)** - Lecturers, Speakers or Entertainers include all funds requested by an organization in order to bring a Lecturer, Speaker or Entertainer to a planned event, including their travel, lodging, food and fee to perform. LSE events funded by SGA must be free and open to all K-State students. Admission fees may be charged to faculty, staff, and the community. The Lecturers, Speakers or Entertainers Information Form and a W-9 must be completed at least four (4) weeks prior to the performance in order to ensure prompt payment to the performer. Reimbursement to student organizations and/or students for these expenses is not allowed.

**Rent of Space & Equipment** - Rent of space and equipment includes any costs related to renting rooms or equipment for performances and any other such events.

**Films** - Films include expenses for the rental of movies, documentaries, recorded theatrical shows, or other such events. Films must be educational in nature. Films not of an educational nature will be considered on a case by case basis by the Allocation Committees. Rental of movies must be rented from companies like Swank Motion Pictures or Criterion Pictures that provide the necessary mandatory viewing license. A copy of the license must be presented to the OSAS Accountant before the movie presentation.

**Open House** - This category is specifically for any of the College Council's Open House activities. Funds in this category may only be requested by the College Councils.

SGA will pay for:

Supplies(Markers, Poster board, Paper, etc.)

Supplies will be funded at the discretion of the College Council Allocation Committee.

Decorations

Only reusable decorations will be funded.

Food

Food must be used in an experiment. Food expenses for consumed goods will not be approved.

Float Materials

Expenses for float materials are limited to anything dealing with the physical construction of the float itself, such as wood, paper, and chicken wire. If it is not part of the physical construction, SGA will not approve the expense.

Please contact the SGA Treasurer for prior approval if you are unsure about an Open House purchase.

**Travel** - Travel shall be defined as a request for funds to pay expenses related to transportation, lodging and subsistence for KSU students. An organization may be allocated a maximum of \$1000 for travel expenses per fiscal year. A student may receive up to a maximum of \$100 per travel event. Organizations may request the \$1000.00 between 2 budget requests.

Graduate students can not receive funds through the Graduate Student Council Travel Grants and through SGA funds for the same trip.

Academic Competition Teams and Sports Club are exempt from this regulation due to the nature of their competitive academic travels and the national recognition K-State receives by student groups competing in these events.

**Sports Clubs** - Sports clubs can use their funding for the purchase of the above categories, sports equipment, official sports uniforms, salaries for referees and coaches, and league membership dues.

**Student Activity & Fine Arts Fee funds CANNOT be spent on . . .**

**Food** - Funds cannot be spent on food, with the exception of meals while traveling or an educational experiment during Open House.

**Social Functions** - Funds cannot be spent on parties, social functions, or banquets.

**Decorations** - Funds cannot be spent on decorations or table arrangements. Special exceptions will be granted to College Councils for Open House expenses on a case-by-case basis by the SGA Treasurer.

**Gifts** - Funds cannot be spent on gifts, plaques, awards, trophies, flowers, clothing, or any other personal items for individuals.

**Supplies** - Funds cannot be spent on office supplies outside of College Council Open House and Institutional Service activities.

**Paid Wages** - Only wages for film projectionists or police officers, as required by a rental facility, will be approved by the SGA Allocations Committee.

**Other** - Funds cannot be used for name tags, Royal Purple pictures, t-shirts (with the exception of uniforms for sports clubs), giveaways, or for any event that is not free and open to all K-State Students.

***I heard a student group can receive money prior to traveling to help students pay travel expenses as they occur instead of seeking reimbursement after the trip. Is that true? What do I need to do to receive SGA funding prior to traveling?***

***Cash advances will only be approved if the group's faculty/staff advisor will be traveling with the group on the trip. There will be no exceptions to this policy.***

Yes, it is true. The K-State Controller's Office makes a student exception to the normal travel regulations. After your organization has received approval for SGA funding, your organization will need to submit a Cash Advance Information Form at least two weeks prior to your travel date. After receiving that form, an imprest check will be issued to your faculty/staff advisor before the trip begins to disburse to student travelers. The cash advance is a "temporary loan" from the K-State Controller's Office to the group's faculty/staff advisor. The group will still need to save all appropriate original receipts to be turned in with the Cash Advance Reimbursement Information form. Reimbursement paperwork and original receipts must be submitted no later than one week after the ending date of travel. The OSAS Accountant will use this information to reimburse the "temporary loan." It is important to note that the K-State Imprest Fund has limited funds to award cash advances. For this reason, cash advances may not be approved if there are not enough funds in the Imprest Fund to cover the travel expenses. It is in your group's best interest to submit cash advance paperwork as soon as possible to avoid this problem.

***I heard there are numerous regulations a student group needs to be aware of when spending SGA funds. Is this true? Where can I find those regulations?***

There are numerous State of Kansas, K-State and SGA regulations placed on Student Activity & Fine Arts Fee funding. You can find a brief summary of these regulations here: <http://www.k-state.edu/osas/orgfundfaq.htm> However, the summary contains more information than your group probably needs to know. SGA highly recommends student groups meet with the OSAS Accountant when requesting and using SGA funding. The OSAS Accountant can make sure you follow all regulations specific to your event. If you do not meet with the OSAS Accountant and your group arranges for goods or services that are not covered by these regulations, SGA will not be able to pay for the goods or services and your group would be held liable for the charges.

***I just made some copies at the K-State Union Copy Center (e.g. K-State Printing Services). They asked me if I wanted to charge the expense to a K-State Department. Can I tell them to charge it to OSAS or SGA?***

No. In order for a student group to charge goods and services to OSAS they must first request a Purchase Order (PO) from the OSAS Accountant. There are numerous reasons for this policy. OSAS registers well over 300 student groups every year. Only 60-70% of those groups will receive SGA funding and most student group business is not eligible for SGA payment. The OSAS Accountant needs the ability to approve the types of goods/services being purchased, be aware of outstanding obligations toward the end of the fiscal year, and cannot assume the risk of hundreds of student groups charging goods and services to OSAS customer accounts. For these reasons, OSAS has asked most known vendors to require a PO from OSAS before allowing anyone to charge to their department. From time to time, you may get a new employee who is unaware of OSAS policy and allows the student group to charge goods and services to the OSAS customer account. Any charge placed on an OSAS account without PO approval will be reversed. The student group will become liable for the expense if this happens. Again, please be sure to meet with the OSAS Accountant when you apply for SGA funds. The OSAS Accountant can help you avoid a lot of these errors if he/she knows what kind of purchases your group will be making.

***I just tried to set up a bank account for my student organization and they told me I needed a Federal Employment Identification Number (FEIN). What is a FEIN? Does OSAS keep that information on file? Can I use Kansas State University's FEIN for our bank account?***

A FEIN is similar to an individual's social security number. It is a nine-digit number the Internal Revenue Service (IRS) uses to identify individuals, companies and various other organizations (including student groups) for tax reporting purposes. Banks are required, by law, to have an account holder's FEIN on file at all times. OSAS may or may not have that information on file for your organization. It depends if someone from your group ever applied for a number and gave OSAS that information when they registered as a student group. It is illegal for student groups to use Kansas State University's FEIN to open bank accounts or conduct other business transactions.

If you cannot find a FEIN for your organization, you will need to file for a new number with the IRS using their SS-4 Form (Application for Employer Identification Number). You can pick up that form in OSAS or download it from <http://www.k-state.edu/osas/orgfundform.htm>. The easiest and quickest way to receive a new number is to fill out the form, call the Kansas IRS Office (800-829-4933), and give your group's information to the operator. The operator should be able to assign your group's new FEIN during the call.

***If my organization has a FEIN, does that mean we are tax exempt? Do you keep our tax exempt number/certificate on file?***

No. The FEIN is simply a number used by the IRS for tax reporting purposes. Tax exempt status is a completely different issue. OSAS does not keep tax exempt status information on file. Student groups are not formally recognized as a division of Kansas State University and are not eligible for tax exempt status through their affiliation with K-State. Very few student groups have tax exempt status. The student groups who have tax exempt status usually receive that status through their national organization. For example, when Delta Upsilon (national fraternity) applied for tax exempt status, they requested tax exempt status for their individual (university) chapters as well. The Kansas State Chapter of Delta Upsilon enjoys tax exempt status through their national Delta Upsilon organization. There are usually two issues student groups are concerned with when inquiring about tax exempt status:

***Can our group tell donors that their donation to our organization is tax deductible/exempt?***

To receive this type of tax exempt status your group would need to file for 501(c)(3) status with the IRS. This process is fairly complicated and will require hiring a CPA or tax attorney to properly complete the paperwork. Unfortunately, OSAS does not have the resources required to help student groups file for 501(c)(3) status. If you would like to learn more about 501(c)(3) exemption requirements, the IRS has an excellent web site to explain the process, <http://www.irs.gov/pub/irs-pdf/p557.pdf>

***Can our group avoid paying sales tax when purchasing goods or services by telling the vendor our club is tax exempt?***

This issue is handled by the State of Kansas Department of Revenue. IRS 501(c)(3) status has no bearing on whether or not your organization will receive sales tax exemption from the State of Kansas Department of Revenue. Again, this issue is fairly complicated and will probably require hiring a CPA or tax attorney to properly complete the paperwork. OSAS does not have the resources required to help student groups file for sales tax exempt status. You can call the State of Kansas Department of Revenue at 877-526-7738 or go to their web site for more information: <http://www.ksrevenue.org/pdf/forms/pub1510.pdf> and <http://www.ksrevenue.org/pdf/forms/pub1520.pdf>.