Student Organization
Accounting Procedures

(701) 777-4200

website: http://und.edu/student-life/student-involvement/
email: UND.studentinvolvement@UND.edu
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Manual Updated 8/13
### On-Campus Accounts

#### Accounting Services
Location: 115 Twamley Hall  
Telephone: 777-2771  
Hours: 8:00 am - 4:30 pm  
Website: [http://und.edu/finance-operations/accounting-services/](http://und.edu/finance-operations/accounting-services/)

#### Student Account Services
Location: 202 Twamley Hall  
Telephone: 777-3911  
Hours: 8:00 am - 4:30 pm  
Website: [http://und.edu/finance-operations/student-account-services/](http://und.edu/finance-operations/student-account-services/)

### FUND NUMBERS

Each student organization is assigned a nine-digit fund number. The first five numbers are the "fund" number and the last four signify the "department" number, which is 5140 for all student organizations. A typical fund number is 8XXXX-5140. This fund number must be used for all transactions (i.e. to deposit money, make a payment, or to charge something at Duplicating Services, etc.) Guard your fund number with care! If you don't know your fund number, officers can find it out at the Student Involvement & Leadership Office. Have proper identification with you when you request the fund number.

New organizations wishing to open an account must go through the Assistant Program Director for Student Involvement. The same fund number, once established, can be used from year to year. Some organizations that have received funds from the Board of Student Publications may have a separate fund.

### MAKING DEPOSITS

Upon collecting dues or making other collections, you will want to deposit cash and checks into your account as soon as possible to reduce the risk of loss or theft. Obtain a Student Organizations Deposit Form on the Student Organizations website at [http://und.edu/student-life/student-involvement/_files/docs/student-org-deposit-form.xls](http://und.edu/student-life/student-involvement/_files/docs/student-org-deposit-form.xls).

You can make a deposit into your account by taking the funds to the Student Account Services cashier's window, second floor Twamley Hall, during normal business hours. At the request of the Student Account Services, total checks with an adding machine, or create a one-column spreadsheet, total at the bottom and cut it down to the width of the checks. All checks must be endorsed as shown below.

For Deposit Only  
Bank of North Dakota  
University of North Dakota  
Student Organization Name  
John Doe, Position Title (signature)  
Fund # 8XXXX-5140

All bills and change should be counted and organized (e.g., all $1's together, all $5's together). If you have enough change to make a coin roll try and do so (pennies - 50¢, nickels - $2, dimes - $5, quarters - $10).

Income from ticket sales and fundraisers (car washes, t-shirt sales, etc.) must follow the procedures outlined under "TICKETS" in this manual. The staff of the Memorial Union can assist and answer questions on these procedures.
# UNIVERSITY OF NORTH DAKOTA
## STUDENT ORGANIZATIONS ONLY
### DEPOSIT FORM

**Tips for completing this form:**
(Revise 07-01-13)

- This form is best if entered electronically rather than printing and hand-writing your information. Your totals will add for you if you enter the form electronically.
- All highlighted areas are required.
- If depositing checks, a calculator tape (or Microsoft Excel itemization) subtotalling those checks is required.

<table>
<thead>
<tr>
<th>Deposit Description:</th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>Student Organization:</td>
<td></td>
</tr>
<tr>
<td>Deposit prepared by:</td>
<td></td>
</tr>
<tr>
<td>Telephone #:</td>
<td></td>
</tr>
<tr>
<td>Email:</td>
<td></td>
</tr>
<tr>
<td>Deposit Date:</td>
<td>7/11/2013</td>
</tr>
<tr>
<td>Stop:</td>
<td>8385</td>
</tr>
</tbody>
</table>

### For Student Account Services use On
<table>
<thead>
<tr>
<th>Date:</th>
<th>Fcpt #’s</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
</tr>
</tbody>
</table>

#### All highlighted areas are required.

**This deposit is subject to verification. Any errors in this deposit, whether involving cash, checks, or completion of this form, will be charged back to your department. Issuance of a receipt does not preclude a later charge-back.**

**Questions about your deposit? Please contact:**
Student Account Services at studentaccounts@und.edu or 777-3311.

<table>
<thead>
<tr>
<th>100’s</th>
<th>50’s</th>
<th>20’s</th>
<th>10’s</th>
<th>5’s</th>
<th>2’s</th>
<th>1’s</th>
<th>Coin</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

**Subtotal of Cash $0.00**

<table>
<thead>
<tr>
<th>Checks</th>
</tr>
</thead>
<tbody>
<tr>
<td>checks</td>
</tr>
<tr>
<td>other checks: contains only</td>
</tr>
</tbody>
</table>

*(cashier’s check; bank draft; traveler’s checks; money orders)*

**Subtotal for check $ - **

**TOTAL DEPOSIT $0.00**

### DEPOSIT TO:

<table>
<thead>
<tr>
<th>Amount</th>
<th>Account</th>
<th>Dept</th>
<th>Fund</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>462110</td>
<td>5140</td>
<td></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Amount</th>
<th>Account</th>
<th>Dept</th>
<th>Fund</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>462110</td>
<td>5140</td>
<td></td>
</tr>
</tbody>
</table>

**TOTAL DEPOSIT $0.00**
METHODS OF PAYMENT

- Journal Entry -

All expenses for UND supplied materials or services can be paid for using your fund number with a Journal Entry, available at http://und.edu/finance-operations/accounting-services/. You may obtain the reference number by contacting the Student Involvement & Leadership Office. Typically, the charging department will issue the Journal Entry and send it to the organization. After reviewing it for completeness and accuracy, sign and forward it to the Accounting Services office.

Example Departments: Transportation, Food Service, Telecommunications.

Information needed on form: Date of Expense
Organization name
Any helpful information

- JOURNAL ENTRY WORKSHEET EXAMPLE -

1. Each Journal Entry processed must include a unique reference number - contact Accounting Services or the Student Involvement & Leadership Office.

2. Enter the date the Journal Entry form is being completed.

3. List your student organization name, a phone number and a campus Stop number and in case Accounting Services has questions or corrections in order to process payment.

4. Fill in the Account Code from the Account Code list (page 17). Be sure to select the correct Account Code. The Code must match the type of expense.

5. Fill in your student organization fund number, 8XXXX.

6. Fill in the department number, 5140.

7. Program: Leave blank.


9. List quantity, complete description of the goods or services, unit price, and the amount.

10. Enter the amount to be charged to your organization.

11. The charging department’s information must appear as a mirror image of the lines used to charge your organization. Notice that the amount to be charged from your organization’s fund will appear in the “Credits” field.

12. Signature and date by person representing "Department to be Credited."

13. President or treasurer signature and date.

14. Advisor signature and date.
15. Staple any receipts/invoices to the Journal Entry form and submit to Accounting Services.

   Drop at: 115 Twamley Hall
   Intracampus mail: Stop 8356
** Do not use for salary corrections on Grant/Contract Funds  
** Do not use for Voucher corrections **

<table>
<thead>
<tr>
<th>ACCOUNT</th>
<th>FUND</th>
<th>DEPT</th>
<th>PROGRAM</th>
<th>PROJECT</th>
<th>DESCRIPTION</th>
<th>CHARGES (+)</th>
<th>CREDITS (-)</th>
</tr>
</thead>
<tbody>
<tr>
<td>521005</td>
<td>22322</td>
<td>4010</td>
<td></td>
<td></td>
<td>Chartfield you are CHARGING</td>
<td>x.xx</td>
<td></td>
</tr>
<tr>
<td>462110</td>
<td>22116</td>
<td>3115</td>
<td></td>
<td></td>
<td>Chartfield you are CREDITING</td>
<td></td>
<td>x.xx</td>
</tr>
</tbody>
</table>

** TOTAL **

x.xx          x.xx

** Department to be Credited **

Certification of Goods or Services Provided

__________________________________________
Signature in ink

__________________________________________
Date

** Department to be Charged **

I acknowledge receipt of the above stated goods or services and authorize payment as indicated.

__________________________________________
Signature in ink

__________________________________________
Date

** For Accounting Services Use Only **

Audited | G & C | Accounting Services

Accounting Services Stop# 8356

Date: 5/12/2008
All other expenses shall be paid with a Voucher. A Voucher is simply a form from which Accounting Services will pay any off-campus expense, to businesses or individuals. Vouchers are available at http://und.edu/finance-operations/accounting-services/. You may obtain the reference number by contacting the Student Involvement & Leadership Office. The following is a list of information that must appear on the Voucher in order for Accounting Services to process the request:

1. An original invoice or receipt must accompany all Vouchers and indicate that the balance due is $0.00 or “paid.” If the invoice/receipt provided is for reimbursement to an organization member but does not indicate amount “paid” or balance due as zero, a cancelled check (front and back) or credit card slip or statement is required to be attached. If a copy of the invoice is to be sent with the check, you must provide the copy. The invoice amounts must equal the amount of the Voucher.

2. Proper departmental signatures. Every Voucher must have two signatures— in ink: one must be the treasurer or the president; the second should be the advisor.

3. You must have sufficient funds available in the account to cover payment.

4. The organization fund number and appropriate Account Code should appear on the Voucher. On the Voucher form itself; the fund number and department number both comprise your fund number. A sample Voucher is located on Page 9.

5. Name, address, and last four digits of social security number (if applicable).

   Note: Too much information on the Voucher is better than incomplete information. Always try to include a short explanation of expense if applicable.

* FOR A PREPAID CHECK ALLOW ONE WEEK FOR NORMAL PROCESSING

- VOUCHER WORKSHEET EXAMPLE -

1. Each Voucher processed must include a unique reference number - contact the Student Involvement & Leadership Office.

2. Full name and address of payee, including city, state, and zip code. Check will be sent to the address specified in this section unless the HOLD-CALL box is checked (see #4).

3. Last 4 Digits of Social Security Number. Payment will not be made to an individual without their Social Security Number. Check “Yes” if the individual is an employee of State of North Dakota (not including a UND employee).

4. Special Instructions - If you check HOLD-CALL, remember to fill in the phone number. If the check is needed by a certain date, fill in the date. If the check is not needed by a certain date - leave blank.

5. List quantity of items purchased. If the receipt itemizes what was purchased (ex. Hugo's), there is no need to fill it in on the Voucher. You can just list what was purchased (e.g., food and the event or supplies). A more detailed description is only needed if there is only an amount on the receipt.
6. Enter a complete description of goods and services (include the date/purpose of event).

7. When itemizing what was purchased, enter a unit price for each item.

8. Enter a subtotal amount for each itemized entry.

9. Enter total (this is automatically calculated when using form directly from Accounting Services website).

10. Enter total. Fill out the corresponding amount with the corresponding Account Code listed. The complete amount listed in this section should equal the total listed in the bottom right corner of the Description of Goods section.

11. Fill in the Account Code from the Account Code list (page 17). Be careful to use the correct Account Code. The Code must match the type of expense.

12. Fill in your student organization fund number, 8XXXX. Please note that multiple fund numbers and amounts may be used in this section.

13. Fill in the department number, 5140.

14. Program number: Leave blank.

15. Project number: Leave blank.

16. Check box. The payee must not be listed on the www.epls.gov debarred or suspended lists.

17. List your student organization name, a campus Stop number and phone number in case Accounting Services has questions or corrections in order to process payment.

18. President or treasurer signature and date.

19. Advisor signature and date.

20. Staple the receipts/invoices to the Voucher form and submit to Accounting Services. You must have an original receipt or Accounting Services will not make payment.

   Drop at: 115 Twamley Hall
   Intracampus mail: Stop 8356
This form is an example of how to fill out a Voucher. Please upload current version of our form. Thank you.

**UNIVERSITY OF NORTH DAKOTA**

**VOUCHER**

*(DO NOT USE FOR PAYROLL PAYMENTS)*

PAY TO THE ORDER OF

NAME [ ] (Date)

PAYMENT BY CHECK-NOT DIRECT DEPOSIT

you may now use new Campus Format for On Campus Mail

SEPARATE CHECK REQUIRED

You may now use new Campus Format for On Campus Mail

**SPECIAL INSTRUCTIONS:**

- Check this box when you would like us to hold your payment. List a phone # where we can reach you if you need the payment by a certain date

- Check this box if you need a check instead of payment going by direct deposit

- Check this box if payment is not to be combined with other payments

Use this area if you have a need for the payment to go to a different address

**DESCRIPTION OF GOODS OR SERVICES**

<table>
<thead>
<tr>
<th>QUANTITY</th>
<th>DESCRIPTION OF GOODS OR SERVICES</th>
<th>UNIT PRICE</th>
<th>AMOUNT</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>Description of goods and services or an explanation as to why payment is being requested. Attach documentation if required.</td>
<td>7</td>
<td>8</td>
</tr>
<tr>
<td></td>
<td>For SOS/Voucher Orders, the total amount of the order MUST NOT EXCEED $5000. Purchases exceeding $5000 may not be submitted on multiple vouchers to comply with the $5000 limitation. UND Tax Exempt Certificate #E-2001</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

1. WE REQUEST THAT PAYMENT BE MADE IN THE AMOUNT INDICATED.
2. WE ACKNOWLEDGE:
   1. UNIVERSITY POLICIES & PROCEDURES WERE FOLLOWED.
   2. THE ABOVE GOODS AND SERVICES WERE RECEIVED.

Vendor is not debarred or suspended - www.epls.gov

REQUESTING DEPARTMENT NAME, Stop #, AND PHONE #

**Submitted form to:** Accounting Services - Stop #8356

**FOR ACCOUNTING SERVICES USE ONLY**

<table>
<thead>
<tr>
<th>PURCHASE ORDER NO.</th>
<th>WITHHOLDING CODE/CLASS</th>
<th>AUDITED</th>
<th>G &amp; C</th>
</tr>
</thead>
</table>

- 9 -
TRAVEL AND LODGING

The following are some suggestions for certain types of payments for travel expenses and the information that Accounting Services needs in order to process those payments. Please note that all information quoted is subject to change throughout the year. For the most up-to-date information and forms, please visit the Accounting Services website at http://und.edu/finance-operations/accounting-services/ (See also “Student Travel Policies”).

1. Mileage - Personal Vehicle: Mileage is payable at a rate of $0.565 per mile (as of January 2013 - www.gsa.gov/mileage). When reimbursing from gas receipts the number of miles traveled is still required. State the number of miles traveled, list the total dollar amount of the receipts, and the amount allowed. The amount allowed is either the amount per mile or the amount of the gas receipts, whichever is less.

3. Airline Travel: If reimbursing members for airline costs, the original coupon or receipt of the plane ticket must be attached to the Voucher form for reimbursement (See reimbursement policy on page 7).

4. Lodging for speakers: Student organizations bringing in speakers and wishing to use a local lodging facility may have the lodging directly billed to the student organization. Please verify that the hotel is willing to be billed. A "Direct Billing of Lodging" Form must be completed and approved by Accounting Services prior to the arrival date of the speaker. This form must later be attached to the "Voucher" once the student organization receives the bill from the local lodging establishment.

Direct billing for lodging will be allowed for non-employees (including speakers, guests, and performers) upon obtaining prior authorization. Student organizations in making payments to lodging facility should follow the guidelines listed below:

1. Complete the Non-Employee Authorization form for Direct Billing for Lodging (see page 12) prior to the arrival date of the speaker. All forms are available at the Student Involvement & Leadership Office or Accounting Services.

2. Submit form to Accounting Services for processing and approval. If approved, the form will be returned to the student organization with an approval stamp and signature.

3. Attach a Voucher form to the approved Direct Billing for Lodging.

4. Attach a bill from the lodging facility to the Voucher.

5. Submit all forms to Accounting Services for processing.

Lodging for students: Students typically pay for their lodging and are then reimbursed. However, pre-payment of expenses of a lodging facility is possible by getting prior approval through Accounting Services. For instance, if the hotel can send the organization a copy of the final cost of the stay (usually through the hotel's accounting department), the bill can be attached to a Voucher. Accounting Services can then cut a check for the organization to take with them on the trip. Once the payment is made, Accounting Services needs an itemized receipt to complete the transaction.

Note: the original receipt for all lodging (including the copy of personal check or original credit card receipt) from the lodging facility is required. Any expenses on the lodging receipt other than lodging (such as meals, telephone, or incidental charges) cannot be paid for from University funds.

10
5. Travel Expense Worksheet: The Travel Expense Worksheet (page 14) can be used for reimbursement of organization members after travel has been completed. The form must be completed, attached to a Voucher, and returned to Accounting Services. Items that can be reimbursed per diem are: meals, mileage, lodging and airfare.

6. Meals: Meals may be paid to a traveler based on per diem rates and therefore would not require a receipt of reimbursement. Out-of-state rates are available at Accounting Services (777-2771). The maximum expense allowance for each quarter is as follows:

<table>
<thead>
<tr>
<th></th>
<th>In-State (Maximum)*</th>
<th>Out-of-State**</th>
</tr>
</thead>
<tbody>
<tr>
<td>a. 1st Quarter, 6:00 a.m. to 12:00 noon (breakfast)</td>
<td>$9.20</td>
<td>Varies according to city and state</td>
</tr>
<tr>
<td>b. 2nd Quarter, 12:00 noon to 6:00 p.m. (lunch)</td>
<td>$13.80</td>
<td></td>
</tr>
<tr>
<td>c. 3rd Quarter, 6:00 p.m. to 12:00 midnight (dinner)</td>
<td>$23.00</td>
<td></td>
</tr>
</tbody>
</table>

*These amounts are subject to change. Please verify rates with Accounting Services.  
** See www.gsa.gov/perdiem for updated out-of-state meal allowance rates

7. Other - Taxi fares: Taxi fares are allowable with a receipt required for any over $10.00. Parking fees may be reimbursed with a receipt for parking at hotels/motels (when 4th quarter is claimed) and at airports.
University of North Dakota  
Direct Billing of Lodging

Confirm with the lodging establishment that the direct billing authorization is for single room lodging only  
(no meals, non-business related telephone, or other incidental charges).
Moving Expense Lodging is Not Allowed

PRIOR TO TRAVEL, SUBMIT COMPLETED FORM TO ACCOUNTING SERVICES, STOP # 8356.

Individual Lodging is: (please check appropriate box)

- UND EMPLOYEE (Account 521015 or 521075)  
- ND STATE EMPLOYEE  
- NON-EMPLOYEE (Account 623200)  
- STUDENT (Account 521105)  

Excludes UND Employees (Account 623200)

For employees, provide justification indicating why normal travel reimbursement policies cannot be followed:

Name of Individual Lodging

VISA Type (for Non-Resident Aliens Only) Non-resident aliens must adhere to all non-resident alien policies/procedures on the Accounting Services website at www.und.edu/dept/accounts/policies

Name of lodging establishment

City/State of lodging establishment

Arrival Date

Departure Date

Purpose of trip

Fund(s) and Amount(s) to be charged:

<table>
<thead>
<tr>
<th>ACCOUNT</th>
<th>FUND</th>
<th>DEPARTMENT</th>
<th>PROGRAM</th>
<th>PROJECT</th>
<th>AMOUNT</th>
</tr>
</thead>
</table>

Department Contact Name

Phone #

Mail Stop #

Departmental Approval (NOT the person Lodging)

Grants Approval

Accounting Services Approval

Date

If paid from grant/contract funds, obtain Grants & Contracts Administration’s approval

7/19/2011

Original/approved Direct Billing of Lodging will be returned to the Department and MUST be attached to voucher when making payment.
NON-EMPLOYEE/STUDENT TRAVEL EXPENSE WORKSHEET

**Form must be competed and attached to Voucher, and forwarded to Accounting Services, Stop# 8356**
Please refer to the Accounting Services web site for Non-Employee Travel Policies and Procedures.

Individual is:  □ ND STATE EMPLOYEE  □ NON-EMPLOYEE  □ STUDENT
Excludes UND Employees (Account 623200)
(undergraduate, graduate, and Medical School residents) (Account 521105)

NAME

Last 4 digits of SOCIAL SECURITY NUMBER (Required for all US Citizens)

VISA TYPE (Required for Non-Resident Aliens) Copy of Visa and I-94 MUST be attached

PERMANENT HOME ADDRESS

CITY  STATE  ZIP

Date of Departure  Time of Departure  Date of Return  Time of Return

Destination (City, State, Country)

Purpose of Trip

EXPENSES TO BE REIMBURSED:

MEALS: (per diem based on current in-state and out-of-state rate listings); Receipts are not required for meals

<table>
<thead>
<tr>
<th>Rate</th>
<th># of Meals</th>
<th>Total</th>
</tr>
</thead>
<tbody>
<tr>
<td>Breakfast:</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Lunch:</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Dinner:</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

Meal Total

MILEAGE: (GSA rate); Receipts are not required for mileage

<table>
<thead>
<tr>
<th>Total Miles</th>
<th>Rate</th>
<th>Mileage Total</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

LODGING: (Do not include lodging expense if direct billed to UND)

Lodging Total

AIRLINE: (Do not include ticket expense if direct billed to UND)

Original passenger coupon or Electronic Ticket Invoice required.

Airline Total

MISCELLANEOUS:

Please list each expense and applicable amount

<table>
<thead>
<tr>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
</tr>
</tbody>
</table>

Original receipts required except for taxi fares =<$10.00

Misc Total

TOTAL AMOUNT TO BE REIMBURSED:

(Should equal sum of all categories above and should equal amount on Voucher)

I hereby certify this itemized statement representing a claim for per diem, mileage and/or travel expenses or combination thereof is truthful and accurate. All expenses claimed have not been paid by the state through direct payments to the hotel or with a state credit card and is not a duplicate payment.

Traveler’s Signature (in ink)
PRIZES AND AWARDS

The following information must be provided to Accounting Services for all recipients of cash awards and cash equivalent awards (gift certificates), and recipients of merchandise prizes (i.e. plaques or trophies) of $10 or more:

Name
Address
Student ID #
Recipient's signature acknowledging receipt

This information is filed with the payment document. Complete information is then available for audit. The information is also necessary to comply with Internal Revenue Service reporting requirements.

PERFORMER'S EXPENSE

As previously stated a performer's lodging expenses (see page 10) - may be billed directly to the University, with prior authorization. Below are some additional options for taking care of these expenses properly:

1. The expenses can be negotiated directly into the performer's fee, if both you and the agent agree - for example, if expenses for a $500 speaker will cost $75, the performer's fee is listed as "$575 - includes all expenses."

2. Have the performer pay for items and then submit either an invoice or receipts for the items (will need Social Security number also). Use a Voucher to reimburse the performer. This method is particularly useful for cases of shared expenses with another department or school.

3. When paying a fee to a performer, a signed contract and IRS Form W9 are necessary for payment. (Contract samples are available at the Student Involvement & Leadership Office).

OTHER SPECIAL NOTES:

1. Reimbursement for meals. The amount of reimbursement for entertaining a guest is limited as follows: in Grand Forks $12.50 for dinner, $7.50 for lunch, and $5.00 for breakfast. There is a limit of three "hosts" per meal. If alcohol is purchased, you may not be reimbursed for it. Receipt must state clearly what food was purchased, amount for each item, # of people, and "paid." Alcohol must be listed on a separate tab; tips are not reimbursable.

2. Reimbursement for hotel. A separate receipt is required for each person staying in the room. Please note that non-lodging items for performers/speakers such as phone calls, meals, and other incidentals cannot be paid for from University funds.
ACCOUNTING CODES/NUMBERS

As they appear on University forms (Voucher & Journal Entry)

ACCOUNT CODES
All revenue and expenses for your on-campus fund are coded with an “Account” code. Below are the Account Codes most frequently used by student organizations. A complete list is available at http://und.edu/finance-operations/connect-und/finance-job-aids.cfm.

REVENUE:
- 462110 Other Services (sales, banquets, etc.)
- 462045 Dues and Memberships

EXPENSES:
- 535045 Miscellaneous Product
- 623200 Travel & Subsistence-Non-employees
- 521105 Travel & Field Trip Pay-Students / Registration Fees
- 541030 Postage (stamps)
- 602025 Telephone, Telegraph, and Teletype
- 602020 Long Distance, Phone Charges
- 536015 Office Supplies & Reference Materials
- 621020 Advertising Services - Radio
- 621025 Advertising Services - TV
- 621030 Advertising Services - Print
- 621035 Advertising Services - Other
- 542025 Printing
- 542030 Duplicating Services
- 532130 Subscriptions
- 623185 Conference Speakers
- 621325 Fees
- 581060 Film rental
- 611010 Dues & Memberships
- 533005 Banquets & Meetings
- 621060 Awards, Rewards, Prizes
- 582005 Room Rental
Treasurer Tips

1. Stay organized and save EVERYTHING! This includes receipts, invoices, financial statements, etc. You may need these documents when you are reimbursing your members, submitting reports to Student Government, or auditing your financial records. Keep copies of everything you submit to Student Government or Accounting Services, as you never know when you may need to refer to these items again.

2. All student organizations that received University funding must have their accounts audited each summer.

3. Organizations are responsible for maintaining their own accounting books. It is extremely important that the treasurer's books are kept up-to-date. A few minutes making a proper entry in the books will save hours later trying to reconstruct "what happened" from a faulty memory. In order to be eligible for funding the organization's books must be audited each summer.

4. A list of financial transactions in your organization’s on-campus account is available on your Involvement@UND site. This should be checked against your treasurer's books to make sure all entries have been made and are correct. Occasionally, an error can appear on a printout. If you discover errors or have questions or problems with after reviewing it, you should contact the Student Involvement & Leadership Office.

5. The Assistant Program Director for Student Involvement (777-4076) can assist you in understanding how to set up your treasurer's book, what financial records to keep, and help in deciphering ‘all those numbers’ on the computer printout. A sample ledger book is available for check-out as well.

6. The Student Organization Funding Agency (SOFA) may, at their discretion, review the treasurer's books of any organization before considering a funding request. SOFA also receive reports of abnormalities in student organization's funds. Overspending or poorly kept books will reflect negatively on your organization when SOFA considers your budget request.

7. Separate records should be kept for Student Government funds (SOFA).
### Name of Organization
**Fund Number (B****- 5140)**
**July 2007 – June 2008**

<table>
<thead>
<tr>
<th>Date</th>
<th>Description</th>
<th>Ref. No.</th>
<th>Deposit</th>
<th>Expenditure</th>
<th>Balance</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>2007</strong>&lt;br&gt;9/1</td>
<td>Funds Carried Over</td>
<td></td>
<td></td>
<td></td>
<td>20.00</td>
</tr>
<tr>
<td>9/15</td>
<td>Fall Dues – Deposit</td>
<td>135000</td>
<td>50.00</td>
<td></td>
<td>70.00</td>
</tr>
<tr>
<td>9/18</td>
<td>Union –Copy Stop</td>
<td>135001</td>
<td></td>
<td>25.00</td>
<td>45.00</td>
</tr>
<tr>
<td>9/19</td>
<td>Fall Dues – Deposit</td>
<td>987654</td>
<td>55.00</td>
<td></td>
<td>100.00</td>
</tr>
<tr>
<td>9/24</td>
<td>John Smith – Conference</td>
<td>12345A</td>
<td>15.00</td>
<td></td>
<td>85.00</td>
</tr>
<tr>
<td>9/29</td>
<td>Hugo’s</td>
<td>12356B</td>
<td>5.00</td>
<td></td>
<td>80.00</td>
</tr>
<tr>
<td>10/1</td>
<td>Fundraiser - Popcorn</td>
<td>987655</td>
<td>60.00</td>
<td></td>
<td>140.00</td>
</tr>
<tr>
<td>10/18</td>
<td>Post Office</td>
<td>135002</td>
<td>40.00</td>
<td></td>
<td>100.00</td>
</tr>
</tbody>
</table>

### Name of Organization (SOFA Funds)
**Fund Number (B****- 5140)**
**July 2007 – June 2008**

<table>
<thead>
<tr>
<th>Date</th>
<th>Description</th>
<th>Ref. No.</th>
<th>Deposit</th>
<th>Expenditure</th>
<th>Balance</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>2007</strong>&lt;br&gt;10/1</td>
<td>SOFA Allocation-Operating</td>
<td>000001</td>
<td>50.00</td>
<td></td>
<td>50.00</td>
</tr>
<tr>
<td>10/5</td>
<td>Postage – UND</td>
<td>000002</td>
<td></td>
<td>3.00</td>
<td>47.00</td>
</tr>
<tr>
<td>10/5</td>
<td>Telephone – Long Distance</td>
<td>000003</td>
<td></td>
<td>4.50</td>
<td>42.50</td>
</tr>
<tr>
<td>10/10</td>
<td>Office Supplies – Bookstore</td>
<td>000004</td>
<td>15.00</td>
<td></td>
<td>27.50</td>
</tr>
<tr>
<td>11/1</td>
<td>Office Supplies – Gaffaneyys</td>
<td>12345B</td>
<td>15.00</td>
<td></td>
<td>12.50</td>
</tr>
<tr>
<td>11/1</td>
<td>Postage – UND</td>
<td>000005</td>
<td>1.00</td>
<td></td>
<td>11.50</td>
</tr>
<tr>
<td>11/15</td>
<td>Dakota Student</td>
<td>000006</td>
<td>10.00</td>
<td></td>
<td>1.50</td>
</tr>
<tr>
<td><strong>2008</strong>&lt;br&gt;7/1</td>
<td>Return Unspent Funds to SOFA</td>
<td>000007</td>
<td>1.50</td>
<td></td>
<td>0.00</td>
</tr>
</tbody>
</table>
STARTING YOUR TREASURER BOOK

1. Purchase a paper ledger from an office supply store (usually a good book will cost around $5.00) or use an electronic format. If using a computer program, be sure the data is in a universal format (i.e. a common spreadsheet or word processing program). Print off a hardcopy at least once per month to avoid data loss.

2. The fiscal year runs from July 1st through June 30th. Your ledger should reflect those dates.

3. Write in the major heading on a blank ledger sheet as they are noted above: DATE, DESCRIPTION, REFERENCE #, DEPOSITS, EXPENDITURES, BALANCE

4. Enter funds carried over from the previous year and put that amount under balance. (In this example, the amount carried over is $20.)

5. Enter all SOFA funding on a separate ledger page. (In this example, the amount of SOFA funding is $50.)

6. All unspent SOFA funds will be returned to the committee upon completion of your post-report.

7. To reconcile your books add the page with your general funds and your SOFA funding balance together.
Procedures for Cash Boxes

1. The first step is to visit the Memorial Union Accounting Office, on the main floor of the Memorial Union, to make arrangements for a cash box. Please make this visit at least one week prior to the time you will actually need the cash box in order to allow time to prepare the paperwork and funds. The Memorial Union staff will deposit money collected into the organization’s on-campus account.

   a. At that time you will be given a billing form to cover the cost of the cash box and change fund in case they are not returned. Your president or treasurer and advisor must sign and return the form before the cash box and change fund will be given out.

   b. You must know your fund number, what types of change you will need, and when you will be picking up the box.

2. The Memorial Union Accounting Office will reset your cash box daily if you need the cash box more than one day.

   a. When you are ready to use the cash box, stop by the MU Accounting Office for pickup.

3. After you have completed your fundraising event, return the complete change box - including starter fund, unsold tickets, cash box, and all money collected to either the Accounting Office or the Building Manager on duty.

   a. If you are having the money deposited in an on-campus account, endorse all checks and include fund number. Endorsement should be written as:

      For Deposit Only
      Bank of North Dakota
      University of North Dakota
      Student Organization Name
      John Doe, Position Title (signature)
      Fund # 8XXXXX-5140

   c. The Building Manager of staff member will count the money in your presence. Under “CASH BOX RETURN,” the Building Manager or staff member will indicate the date, amount of money in the box, and subtract the beginning change fund. You should sign under “Returned by” and the staff member should sign under “Received by.”

4. The Union staff will reconcile money collected. Your income will be deposited in your UND account by the Union staff and a copy of the deposit slip and reconciliation statement will be put in the organization’s mailbox in the Student Involvement & Leadership Office.

5. If the cash box and change fund are not returned within five (5) working days of the event, the billing form will be processed and your account will be billed for the replacement value of the box and change fund.
**UND MEMORIAL UNION**

**CASH BOX REQUEST/BILLING FORM**

Dept/Org: ____________________________________________________________

Fund & Dept #: __________ / __________ Event: ____________________________

Event Date(s): _______________ Return Date: ______________ Event Price(s) _____

Cash Box Total $______ : 20’s $_____ 10’s $_____ 5’s $_____ 1’s $_____  

Quarters $_____ Dimes $_____ Nickels $_____ Pennies $_____  

Contact Person: ____________________________ Phone Number: ____________

Advisor Name & Signature: ____________________________ Date: ____________  

*Advisor for Student Organizations Only  
*Advisor’s signature indicates acceptance of charges listed below and terms of the Billing Agreement

<table>
<thead>
<tr>
<th>Check Out:</th>
<th>DESCRIPTION</th>
<th>AMOUNT</th>
</tr>
</thead>
<tbody>
<tr>
<td>Box # ________</td>
<td>Cash Box Fund</td>
<td>$______</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Return:</th>
<th>DESCRIPTION</th>
<th>AMOUNT</th>
</tr>
</thead>
<tbody>
<tr>
<td>Cash Box Total</td>
<td>$__________</td>
<td></td>
</tr>
<tr>
<td>Less: Starting Fund</td>
<td>$__________</td>
<td></td>
</tr>
<tr>
<td>If Applicable:</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Less: Replacement Fee ($25)</td>
<td>$__________</td>
<td></td>
</tr>
<tr>
<td>DEPOSIT TOTAL:</td>
<td>$</td>
<td></td>
</tr>
</tbody>
</table>

The signature below indicate acceptance of the charges listed above, the deposit totals, and the terms of the Billing Agreement

Dept/Org Representative (*Print & Sign*) Date  Memorial Union Employee Date

**OFFICE USE ONLY:**

Deposit Receipt #_______________________ Deposit Date ________________
UND MEMORIAL UNION
BILLING AGREEMENT

Cashboxes (subject to Memorial Union approval) may be checked out by:

- UND Student Organizations in good standing with valid fund number
- UND Departments with valid fund and department numbers

Rules and Limits

- All event forms and requirements must be completed prior to checkout
- Maximum starting fund-$50 (Larger requests will be considered on a case by case basis)

This billing form is to cover costs of the cash box and change fund in case they are not returned to the Memorial Union.

Your president and/or treasurer and advisor, or in the case of UND departments, a department representative, must sign and return this form before the cash box and change fund will be available for use. It is important to fill out all requested information on the front of this form. We ask that you list the event price(s) which may include price(s) of items you plan to sell.

PICKING UP THE CASH BOX:

Cash box may be picked up by contacting the Memorial Union Information Desk or the Memorial Union Building Manager on Duty.

After the event is concluded, the cash box will be reconciled. For student organizations, all revenues will be deposited into the University account listed on the front of this form. A copy of the deposit slip and cash box reconciliation will be sent to the organization. UND departments need only return the cash box and any starting funds. Deposits are to be made by the department hosting the event.

You are responsible for all funds until turning them over to Union personnel and signing the necessary form. You will be asked to verify the amount in conjunction with Memorial Union staff and sign the reconciliation statement.
Off-Campus Accounts

Process for Establishing an Off-Campus Bank Account

Student organizations have the option of establishing an off-campus bank account for their funds. The only exception to this policy is when student organizations receive funding from University sources (i.e., SOFA funding; UND departments). SOFA funds must run through an on-campus account and be audited yearly.

The process of establishing an off-campus account is described below:

1. Apply for a Tax Payers ID number, Form SS-4 Application for Employer Identification Number. You can apply online at irs.gov.

2. If withdrawing funds from your on-campus account, you must complete the Withdrawal of Funds form (see page 24) which is available in the Student Involvement & Leadership Office. (Note that three signatures are needed.)

3. Present the Withdrawal of Funds form attached to a Voucher to Accounting Services to receive a check for the amount of money you wish to deposit in your off-campus account. You will also need a completed IRS Form W9 with your federal EIN to submit with the rest of the paperwork. This should be done three to four days before you wish to open your off-campus account. (It will take at least three days for Accounting Services to cut the check.)

4. Choose a bank in Grand Forks that meets your needs. Each bank in town is different and has different policies and procedures. There may be additional steps in this process depending on which bank you choose.

5. The address on the checks must be as follows:

   Organization Name *(cannot use UND in name)*
   Mailing Address
   *(should use Student Involvement & Leadership Office or one that is going to be consistent)*
   Memorial Union Room 113
   2901 University Avenue Stop 8385
   Grand Forks, N.D.  58202

6. There should be two signature lines on the checks, one of which should be the advisor's signature.

7. Each spring semester or whenever officer transition occurs, the new and past president, the new and past treasurer, and the advisor must go to the bank to change the authorized signatures on the account.

8. You must continue to follow University policies concerning student organizations as defined in the Code of Student Life.

Call the Student Involvement & Leadership Office with any questions or to arrange an appointment at 777-4200.
WITHDRAWAL OF FUNDS

Organization Name: ____________________________________________

Organization's UND Fund Number: ________________________________

President Name: ____________________________

Address: ____________________________

Treasurer Name: ____________________________

Address: ____________________________

Advisor Name: ____________________________

Address: ____________________________

We request that $ __________________ from our current student organization account be withdrawn to establish an off campus bank account/or to transfer to off-campus account. (circle one)

______________________________________________  ____________________________
Treasurer                  Date                        Advisor                   Date

All organizations must have this form signed and dated below to verify that the account has been reconciled and all bills have been paid.

______________________________________________  ____________________________
Assistant Program Director for Student Involvement or Date
Assistant Dean of Students for Student Involvement & Leadership

*This form must be attached to a Voucher for the transaction to take place.