

**Policies  
for  
Tier III Organizations**

**University of Connecticut  
Department of Student Activities  
Trustee Student Organization Support**

**Effective 7/1/2018**

**Title:** Policies for Tier III Organizations

**Responsible Area:** Trustee Student Organization Support Programs, Services and Initiatives

**Applies To:** Tier III organizations (exceptions noted in the document)

**Effective:** July 1, 2018

**Description:** Includes policies governing the actions of the University's Tier III organizations, including registration and training requirements, eligibility, financial policies and procedures.

**For More Information, Contact:**

Trustee Student Organization Support (TSOS)

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## Part One: Basic Tier III Organization Foundation

### I. Introduction to Tier III Student Organization Operation Policies

This document is intended to set policies as well as provide guidance to student officers of Tier III student organizations at the University of Connecticut in fulfilling their responsibility to ensure these organizations are managed in accordance with relevant University and State policies and consistent with sound business and financial management principles. Tier III student leaders are responsible for familiarizing themselves with these policies and ensuring that their organizations are in compliance at all times. Failure to remain in compliance with these policies may result in sanctions including, but not limited to, suspension of access to facilities, funding, and/or registration by the University as a student organization.

Tier III student organizations are established by the University and are managed on a daily basis by students with oversight from the University. The Storrs campus organizations include Daily Campus, Graduate Student Senate, Nutmeg Yearbook, Student Union Board of Governors (SUBOG)<sup>1</sup>, UCTV, Undergraduate Student Government, UConn PIRG Storrs, and WHUS Radio. Other Tier III organizations include regional campuses' Student Governments, the School of Social Work Graduate Student Organization and the Student Bar Association. Policies for Regional Tier III organizations mirror those of Storrs recognizing differences in reporting and support structures at their own campuses where appropriate. Regional campus Tier III organizations should consult with their campus support staff for additional policies and guidelines.

The tiered system of student organizations was created by the Department of Student Activities in 2007 to establish distinctions between different types of student organizations based on their variety of purposes and different levels of risks and financial responsibilities. The "Tier III" designation describes organizations supported by student fees with high visibility on campus, high accountability to a large constituency of students, moderate to high risk activities, regular interaction with University staff, and reliance on the University for funding, financial support, facilities and event planning support.

"Tier III organizations" include Trustee Accounts and non-Trustee Accounts. Trustee Accounts were established by the University with approval from the State of Connecticut. Trustee Accounts are operated in compliance with Sections 4-52 through 4-57a of the Connecticut General Statutes, the State of Connecticut Comptroller's Office, State Accounting Procedures Manual for Activity and Welfare Funds, State Internal Control Guide and other relevant Federal, State and University policies. All of these documents have been used to develop these policies.

Tier III organizations may develop specific internal operating policies and procedures to meet their organization's objectives. Likewise, organizations may establish advisory boards to assist in developing organizational vision and direction, and to offer advisement related to organization policies and procedures. While established advisory boards may include faculty, staff, or community members, per the *Blueprints Manual for UConn Student Organizations*, "the control, operation, and responsibility of a student organization must reside with the

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<sup>1</sup> SUBOG is a Tier III Organization, but is not a Trustee Account.

students” (*Blueprints Manual*, pg. 4). As such, boards of Tier III organizations may include non-students to act in an advisory capacity, but those members may not vote.

Tier III organization policies, procedures and management decisions may not be in conflict with the policies of the State of Connecticut, the University of Connecticut, or those included in this document. TSOS must review and approve all internal operating policies and procedures of Tier III organizations prior to implementation.

The policies in this document supersede all other previous practices, implied or explicit. Procedures and process for these policies will be provided and made available by TSOS.

## II. Policy Development and Review

The Policies for Tier III organizations shall be distributed to organization Presidents (or corresponding officer) and Treasurers (or corresponding officer) following their election/appointment. TSOS will present the policies, including proposed changes, at April training following the elections/appointments of new organization officers, to take effect the at the start of the fiscal year, July 1.

TSOS may update or modify Tier III organization policies at any time to reflect changes in State or University policies but will also complete a comprehensive review each winter break. TSOS welcomes the input, opinions and comments of all student leaders regarding these policies throughout the year but also invites Tier III officers to present and discuss changes and possible new policies during a more structured meeting each fall semester.

## III. Contacts

Trustee Student Organization Support Programs, Services and Initiatives (TSOS): <a href="mailto:trusteeorgsupport@uconn.edu">trusteeorgsupport@uconn.edu</a> trusteeorgsupport.uconn.edu	
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## Part Two: Basic Registration and Eligibility Policies for Tier III Organizations

### I. Organization Registration Requirements

- A. Tier III student organization registration requirements are consistent with registration requirements for all registered student organizations at the University of Connecticut, as stated in the *Blueprints Student Organization Manual*.
- B. Organization Annual Re-Registration: All student organization registrations expire at the end of the academic year. Accordingly, all student organizations must re-register and an up-to-date student organization registration form must be on file with TSOS in order for the organization to be considered fully registered as a Tier III organization. Only registered student organizations have access to funding and facilities.
  1. Submit the Organization Registration Form. Beginning in April of each year student organizations can re-register for the following academic year through UConntact. Organization leaders will be notified when they can begin re-registering.
  2. Ensure each officer is listed appropriately on UConntact, utilizing the SOLID equivalent position for the organization's officer roles. Following approval of your organization's re-registration, each new officer will receive an invitation into their organization which they must accept. Each officer must be listed in their position before the organization status becomes "active".
- C. Officer Training Status: Officers of Tier III organizations must complete the required training for their positions and roles. Storrs Tier III organizations must meet the training requirements of the Triad Leadership Program.
- D. Governing Documents:
  1. Constitutions:
    - a. Tier III organizations are required to keep an updated copy of their constitution on file with TSOS at all times. At the beginning of every officer term, each Tier III organization should review their constitution and submit meetings minutes demonstrating the review to TSOS.
    - b. All Tier III constitutions must include the following information:
      - i. Name of the Organization
      - ii. Mission Statement
      - iii. Membership Composition (defining membership)
      - iv. Officers (including basic responsibilities and infrastructure in place to address the duties of officers who cannot or will not fulfill their obligations in the short term &/or long term)
      - v. Decision-Making Model (include all types of decisions, including votes on money, officer selection/removal, etc.)
      - vi. Meetings (frequency, quorum, affirmative votes required to pass a motion)
      - vii. Constitutional Amendments
      - viii. Enabling Clause
    - c. At least every four years, the constitution must be reviewed and updated with advisement from TSOS in such areas as officer and staff responsibilities, decision-making procedures, budgetary/fiscal matters, etc. The Director of Student Activities will review proposed constitution changes to assure compliance with applicable laws and policies. Constitution changes will be

submitted for notification to by the UConn Board of Trustees. Once the constitution has been presented to the Board of Trustees Student Life Committee, TSOS will notify the organization that they have completed the constitution renewal process.

- i. Tier III organizations will be notified at the beginning of the fall semester if their constitution must be re-submitted to the Organization Advisor in TSOS. The Tier III organization must revote on approve of their constitution and submit it to TSOS, along with the additional documents needed.
  - ii. If changes are made to the organization's constitution outside of the four-year submission cycle, Tier III organizations must submit their updated constitutions to TSOS within two weeks of the vote, along with the additional documents needed.
  - iii. Tier III organizations whose constitutions must be voted on by the student body will have additional deadlines to meet in conjunction with the Joint Election timeline.
  - d. When changing or updating a constitution, Tier III organizations must submit the following documents to the Organization Advisor in TSOS:
    - i. A cover memo explaining the context of the changes
    - ii. A copy showing the modifications of the 'old' (current) constitution in 'track changes'.
    - iii. A clean copy of the 'new' (proposed) constitution.
    - iv. Meeting minutes (or voting results) demonstrating approval of the changes by the organization and/or its constituents (where required).
2. Supplemental Governing Documents:
- a. Every Tier III organization is required to maintain up-to-date copies of the following documents at all times:
    - i. Position Descriptions for all elected or appointed positions, including but not limited to executive officers, board members, committee chairs, department heads, senators, and staff members (student or non-student). These descriptions must include the primary responsibilities of the position, expected time commitment per week, and the qualifications needed to gain the position. Expectations of the time commitment for each position should allow for priority to be given to academic obligations.
    - ii. Organization Chart that visually represents the reporting structure of the organization's leadership including notations of those who are designated as signers for financial documents and supervisors.
  - b. Tier III organizations may have supplemental governing documents in addition to a constitution (by-laws, internal member expectations, committee standing rules etc.). These will include policies that are specific to their organization's operations including the budget approval process (see Part V for more information on the budget approval process).
    - i. Tier III Organizations are required to have an updated copy of any by-laws or other supplemental governing documents on file with TSOS at all times.

- ii. By-laws and other supplemental documents should be reviewed annually by the organization at the beginning of each officer term. If and when any changes are made to these documents, an updated copy must be submitted to TSOS, along with the meeting minutes demonstrating the ratification of the changes.
3. Advising Requirements:
    - a. Tier III organization Presidents are required to meet regularly with the organization's advisors that are designated by the University.
    - b. Tier III organization Treasurers are required to meet regularly with the organization's financial advisor that is designated by the University.
    - c. Each organization may designate additional regular advising sessions at the beginning of each semester in coordination with the organizational advisor.
    - d. These meetings will be arranged in collaboration with the advisors and officers in order to create the most productive and efficient use of the officers' and advisors' time.

## **II. Storrs Student Leader Eligibility Requirements:**

- A. Per the [Student Leaders Eligibility Policy](#), there are two eligibility requirements for officers of Storrs Tier III organizations:
  1. Enrollment Status Eligibility
    - a. Student leaders must be currently enrolled at the Storrs Campus and, consequently, be subject to paying the 'General University Fee', a portion of which supports student organizations and Department of Student Activities programs.
    - b. Student leaders must also be subject to paying the fee for the group for which they are seeking/holding office. For example, a student who wants to run for USG must be subject to paying the USG fee.
  2. Academic Eligibility
    - a. Any student who is determined to be 'subject to dismissal' by the Registrar's Office is not eligible to seek or hold a leadership position as defined in the policy and is not eligible to appeal.
    - b. Student leaders in officer positions as outlined by the policy must not be on any form of academic probation (including, but not limited to being subject to dismissal) during the time that they are holding a student leadership position. Students found ineligible due to academic probation (but not subject to dismissal) may appeal.
    - c. Candidates for USG President, Vice President, and Comptroller may not be on any form of academic probation (including, but not limited to being subject to dismissal) during the time they are seeking or holding these positions. Candidates on academic probation (but not subject to dismissal) may appeal as per the process outlined in the policy.
  3. To ensure compliance with this policy, Tier III organizations intending to hold elections or appoint individuals to an office or position that is subject to this policy are required to notify the Organization Advisor in TSOS PRIOR to holding such elections or making such appointments with the names, UConn email addresses, and PeopleSoft (Student ID) numbers of the individual candidates. This



process applies not only to regular elections, but also to any unexpected special elections or appointments that take place outside of the normal selection cycle.

- a. Candidate information for USG President, Vice President, and Comptroller must be submitted at least three weeks prior to the voting period as outlined by the Fall and Spring Election processes.
- b. Candidate information for other positions subject to the Student Leader Eligibility Policy must be submitted to the Organization Advisor at least two weeks prior to the election/selection date (i.e. vote, candidate presentations, interviews, etc.) as outlined by TSOS each year.
- c. A final list of officers must be sent to the Organization Advisor within 3 business days of their election/selection or by the deadline set each year by TSOS.

### **III. Officer Training:**

#### **A. Triad Leadership Program<sup>2</sup>**

1. Tier III organization officers are required to participate in the training necessary for their positions, including, but not limited to the Triad Leadership Program. Like the SOLID Program for Tier II organizations, participation in the Triad Leadership Program is a registration requirement for Tier III student organizations. Triad is designed to help student leaders in Tier III organizations prepare for their roles, develop leadership and management skills, ensure the organizations are aware of University policies and resources, and promote responsible stewardship of members, constituents, administrator relations and assets. In addition to Triad, certain positions may require ongoing training in the form of advising meetings or other workshops.
2. The Triad Leadership Program consists of three retreats and bi-weekly meetings during the academic year. In order to maintain an active registration status, Tier III organizations must meet the following attendance requirements:
  - a. April Retreat – Each Tier III organization is required to send at least three officers, including the President (or corresponding officer) and Treasurer (or corresponding officer).
  - b. August Retreat – Each Tier III organization is required to send at least three officers, including the President (or corresponding officer) and Treasurer (or corresponding officer).
  - c. January Retreat – Each Tier III organization is required to send at least three officers; Presidents and Treasurers are encouraged to attend.
  - d. Bi-Weekly Meetings – Each Tier III organization is required to send at least two officers; it is highly recommended that the President and Treasurer consistently attend these meetings.

#### **B. Additional Required Training**

1. All Storrs Tier III organization officers (including graduate student officers) are required to complete the following trainings and confirm their attendance with TSOS:

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<sup>2</sup> Given the nature of their organizations, the executive officers of the Graduate Student Senate and the regional campus Tier III's are not required to participate in the Triad Leadership Program. These officers will receive alternative training as needed.

- a. Sexual Harassment Prevention Training (once)
  - b. FERPA Online Training (annually)
  - c. SOLID Policies & Procedures Online Workshop (annually)
  - d. SOLID RSO Hazing, Harming, and Harassment Behaviors Online Workshop (annually)
2. Tier III organization Presidents and Treasurers plus two other officers who are designated by the President as authorized signers are required to attend Organizational Financial Management (once)
  3. Tier III organization Presidents and Treasurers are required to attend Budget Training (once)
  4. For Tier III organizations that employ, President and Treasurers plus any other officers that are designated as primary or back-up Supervisor or have the authority to approve timecards are required to attend Supervisor Overview Training (once)
  5. Internal cross training and communications are expected such that organizations continue to function should a student leader be unavailable for any reason.
  6. TSOS reserves the right to require additional trainings for Tier III organization leaders as needed.
- C. If the aforementioned requirements are not met, the organization’s registration status may be changed to ‘frozen.’ A ‘frozen’ status may include a freeze on the organization’s Business Services account, loss of space reservations on campus, and removal from UConntact until the organization’s status is returned to ‘active’.

**Tier III Training Chart by Position:**

<b>Tier III Org Position</b>	<b>Required Trainings</b>	<b>Optional Trainings</b>
President	<ul style="list-style-type: none"> <li>• Triad April Retreat</li> <li>• Triad August Retreat</li> <li>• Org Financial Management</li> <li>• Budget Training</li> <li>• Supervisor Training (if designated)</li> <li>• SHP Training</li> <li>• FERPA Training</li> <li>• Online SOLID H3</li> <li>• Online SOLID P2</li> </ul>	<ul style="list-style-type: none"> <li>• Triad January Retreat</li> <li>• Triad Biweeklies</li> </ul>
Treasurer	<ul style="list-style-type: none"> <li>• Triad April Retreat</li> <li>• Triad August Retreat</li> <li>• Org Financial Management</li> <li>• Budget Training</li> <li>• Supervisor Training (if designated)</li> <li>• SHP Training</li> <li>• FERPA Training</li> <li>• Online SOLID H3</li> <li>• Online SOLID P2</li> </ul>	<ul style="list-style-type: none"> <li>• Triad January Retreat</li> <li>• Triad Biweeklies</li> </ul>
Executive Officers	<ul style="list-style-type: none"> <li>• Org Financial Management (if designated)</li> <li>• Supervisor Training (if designated)</li> <li>• SHP Training</li> <li>• FERPA Training</li> <li>• Online SOLID H3</li> <li>• Online SOLID P2</li> </ul>	<ul style="list-style-type: none"> <li>• Triad April Retreat</li> <li>• Triad August Retreat</li> <li>• Triad January Retreat</li> <li>• Triad Biweeklies</li> </ul>

## Part Three: Tier III Organization Employees

Tier III organizations are largely volunteer organizations. Depending on their mission, there may be situations where they may consider employing, for example, there is a necessary task for which an organization is unsuccessful at securing a volunteer, the task requires the accountability of an employer/employee relationship or it requires a time commitment beyond the capability of a volunteer. If Tier III student leaders determine a need for a paid position for their organization, student labor should be utilized whenever possible.

### I. Tier III Organization Student Employees:

- A. Tier III organizations are considered University employers and are therefore responsible for upholding the policies outlined in the Student Employment Guide developed by the Office of Student Financial Aid Services – Student Employment. Refer to the Student Employment website and the Payroll website for up-to-date information.
- B. Tier III organizations that employ should establish their own employee handbook to help set clear expectations for their staff.
  1. No organization policy can be in conflict with Tier III Policy, University Policy, State labor law, Federal labor law or immigration regulations.
  2. Payments to students that are employed by a Tier III organization or providing contractual services to the Tier III organization will be processed through the University’s payroll system and are subject to the policies outlined in the Student Employment Guide developed by the Office of Student Financial Aid Services – Student Employment. Refer to the Student Employment [website](#) and the Payroll [website](#) for up-to-date information.
- C. All students that are compensated for services rendered to the organization, including officers and executive officers that are elected or appointed, are considered employees of the organization.
  1. All students employed by a Tier III organization must have a job description and be paid hourly with wages not lower than the State of Connecticut minimum wage. Weekly hours should not average over 15 during the fall and spring semesters.
  2. There are rare situations where hourly pay is impossible and lump sum payments are allowable by law. Positions that Tier III organizations are considering for lump sum payments must first be approved by TSOS and then Student Employment prior to the start of the employment process, hiring, elections or execution of a payroll authorization. Additional effort is required to ensure employees are being paid at least minimum wage for their assigned tasks.
  3. International students are not prohibited from serving in any role but may be subject to compensation limitations. The scope of any limitations for any particular student is dependent upon their type of visa, type of payment proposed by the organization and the student’s employment outside of the organization.

4. Student employees must have both their payroll authorization and their I-9 processed by Business Services before their first day of work.
- D. Supervision Roles and Responsibilities:
1. The President is generally responsible for the day to day supervision of the student employees; in large organizations, there may be other supervisors designated by the President as well. There must be at least one primary supervisor and one back-up supervisor for all paid employees.
  2. The President is responsible for the execution of the Payroll Authorization and timekeeping for the Treasurer.
  3. The Treasurer is generally responsible for executing the Payroll Authorizations and timekeeping of all the employees including the President but cannot do their own.
  4. Any student approving timecards or given a supervisory role must participate in Supervisor Training prior to their responsibilities (see Part Two).

## **II. Tier III Organization Non-Student Employees**

### **A. Establishing Need:**

1. If a Tier III President thinks that there is a need for a non-student employee, they must discuss that need with their Organizational Advisor in TSOS. That discussion should include information about what tasks such a person would do, how those tasks would benefit the organization, and whether the position should be end date, permanent, full or part time or special payroll.
2. The advisor and the student leader will then discuss the need/tasks with the Director of Student Activities.
3. The selection process can proceed upon agreement between Tier III President and Director of Student Activities in accordance with Human Resources, Student Affairs, Student Activities and other applicable University policies, procedures and guidelines.
4. The Tier III organization President and the TSOS staff supervisor (hereinafter referred to as “supervisors”) are responsible for defining and designing job descriptions for employees. Job descriptions must conform to University requirements and be approved by the TSOS and the Department of Human Resources.

### **B. Search Process:**

1. The supervisors are responsible for the search process and will comply with University search policies and procedures, as well as Student Affairs and TSOS guidelines for searches. When a Tier III organization is preparing to search for a professional staff member, they will first consult with the Organizational Advisor for the search process and procedures.
2. Generally, all costs associated with the search process and costs of employment are the responsibility of the Tier III organization.

3. The Director of Student Activities and the Tier III Organization President must agree upon and are responsible for the final decision in the hiring process including who to hire, negotiating salary, work schedule and start date.
- C. Supervision:
1. The supervisors are jointly responsible for training employees and ensuring that employees are familiar with the Tier III organization's mission, the mission of Student Affairs, DSA and TSOS policies and procedures.
  2. The supervisors are responsible for ensuring employees' adherence and compliance with bargaining agreement terms and conditions and compliance with State and University policies and procedures.
  3. The organization President is responsible for the day to day supervision of the employee.
  4. The supervisors are jointly responsible for approving leave requests and time and attendance records.
  5. The supervisors will jointly hold regular meetings with employees in order to:
    - a. Share information.
    - b. Hold proactive discussions on the organization's challenges and opportunities.
    - c. Report on work responsibilities, progress on assigned tasks, and cooperative problem resolution.
    - d. These meetings will be documented.
    - e. NOTE: Meeting jointly does not mean that the supervisors will agree on the perspectives on the topics presented, but disagreements must be discussed, with the employee when appropriate and separately when not appropriate.
    - f. NOTE: This does not preclude either the group or the Student Activities supervisor from meeting with the employee separately.
  6. The supervisors are jointly responsible for writing and conducting performance evaluations, including goal setting as defined by the University. If there are differences of opinion/perspectives about the ratings/content of the evaluation, the supervisors will meet with the Director of Student Activities to come to an agreement.
- D. Staff members employed by Tier III organizations are State/UConn/Student Affairs/Department of Student Activities/Trustee Student Organization Support employees. As such, they are:
1. subject to the same policies and procedures as the other staff in these areas,
  2. eligible for Student Activities professional development funds,
  3. entitled to appropriate work space specific for their duties,
  4. entitled to the same level of privacy as other professional staff in the Department of Student Activities and thus, only the professional staff member's co-supervisors (TSOS staff and Tier III organization President) may have access to the professional staff member's work space,

5. expected to participate in Student Activities and TSOS staff meetings and events that are pertinent to their positions (whether or not something is pertinent is decided by the Director of Student Activities).
  - a. The TSOS supervisor will provide the employee and the Tier III organization supervisor with the dates and times of the meetings and events at the beginning of each semester.
  - b. If there is a conflict between the Student Activities work and the Tier III organization work, the employee will contact the TSOS supervisor in advance and provide the reason the employee is unable to attend.
- E. Special Payroll Non-Student Employees: Tier III organizations must comply with section A-D with the following notes
  1. As per University policy, special payroll is utilized for positions that are temporary, less than half time, or that have unusual parameters.
  2. Special payroll should not be utilized to avoid hiring a full time professional.
  3. There are two ways that organizations can hire special payroll employees, by appointing a qualified person, or through a search process.
  4. The Director of Student Activities and the Tier III organization President must agree upon and are still responsible for the final decision in the hiring process including who to hire, negotiating salary, work schedule and start date.
  5. Tier III special payroll employees are not generally eligible for Student Activities Professional development funds.

## Part Four: TIER III ORGANIZATION TRANSPARENCY

Transparency is key for Tier III organizations. This section speaks to the responsibility to handle business in the open, and maximize the participation of constituents as well as the dissemination of information to constituents.

### I. Organization Meetings

An organization can only act in a meeting. Meetings must be in a physical location on campus where all present can hear the proceedings, open to the public (constituents/student body) and advertised with agendas.

#### A. Executive Meetings

1. Executive officers of Tier III organizations must meet on a regular and consistent basis throughout the academic term. These meetings must take place at least monthly, although more frequent meetings are strongly encouraged.
2. Executive Meetings must be scheduled in collaboration with the Organization Advisor so that they are available to attend these meetings.

B. Other Organization Meetings: All Tier III organizations have different organization needs that may or may not be accomplished via regularly scheduled meetings. Organizations may hold committee/department meetings, advisory board meetings, etc. Tier III organizations are encouraged to determine the needs of their organization when scheduling these meetings, as they may vary from year to year and potentially, throughout the year as well.

C. Organization Meeting Days, Times and Locations: Tier III organizations must submit the days, times, and locations of regularly scheduled meetings to TSOS within two weeks of the start of the semester. Any changes in meeting dates/times must be submitted to TSOS in a timely manner.

D. Conflict of Interest: Tier III organizations must abide by the State of Connecticut Code of Ethics in their handling of conflicts of interest. A conflict of interest is when the personal circumstances of a member of an organization create a competing interest, or an appearance of a competing interest, in the outcome of a discussion or vote which is potentially different than the best interests of the organization.

E. Electronic meetings are prohibited meaning any discussion or action handled via email, group chat or any other means which do not allow for a constituent to have the same access to the discussion as a member of the organization without the aid of personal technology.

F. While not preferred and reasonable effort should be made to avoid, a voting member that is physically unable to attend a meeting may, instead, call in at the discretion of the President or Chair. This is dependent upon all other requirements being met notably that the meeting is convened at a physical location on campus where an interested constituent being at the meeting location can hear and see the same information as all of the members.

## II. Documentation and Reporting

### A. Meeting Agendas

1. Meeting agendas must be created for all organizational meetings, including board meetings, staff meetings and committee meetings. If an organization has empowered a funding committee, this applies to that committee as well.
2. Meeting agendas including regular business must be published a minimum of 24 hours in advance of the meeting for ease of access for the organization, other students, and administrators. Agendas must be posted and available so that constituents are aware of the business being conducted in enough time to be able to arrange to attend as desired.
3. Meeting agendas with action items that are completely new to the organization, are of significant interest to the constituents or that have significant future implications such as budget decisions or changing governing documents should be advertised by the organization for at least 1 week while school is in session to provide reasonable opportunity for input and involvement prior to action.
4. Meeting agendas must be maintained in organization files.
5. Meeting agendas must include the following:
  - a. Organization and, if applicable, subcommittee
  - b. Date of meeting
  - c. Time of meeting
  - d. Type of meeting, if applicable, eg. Regular, Special, Weekly, Monthly
  - e. Physical location of meeting
  - f. Matters for discussion
  - g. Matters for action (votes), including approval of minutes
6. Meeting agendas should be distributed with the following:
  - a. Minutes of the previous meeting
  - b. Regular Reports (President, Treasurer, Committee Chair, Department Head, et al)
  - c. Background information on discussion items, if applicable
  - d. Background information and proposed motions for action items

### B. Meeting Minutes:

1. Meeting minutes must be taken for all organizational meetings, including board meetings, staff meetings, and committee meetings. If an organization has empowered a funding committee, this applies to that committee as well.
2. Meeting minutes must be typed, published and available to their constituents within a week of the meeting. Minutes must be taken in a level of detail so that all the business conducted at the meeting can be discerned by their reading.
3. Meeting minutes must be provided to Organization Advisors by email to [trusteestudentorgsupport@uconn.edu](mailto:trusteestudentorgsupport@uconn.edu)



4. Meeting minutes must be retained by the organizations and maintained in organization files.
5. Approval of meeting minutes and acceptance of corrections should be an action item on the subsequent meeting agenda. Organization should include a copy with the agenda of the meeting during which action is scheduled. It is understood there will be a lag between publishing the minutes and their approval at the following meeting.
6. Meeting minutes must include the following:
  - a. Organization and, if applicable, subcommittee
  - b. Date of meeting
  - c. Time of meeting
  - d. Type of meeting, if applicable, eg. Regular, Special, Weekly, Monthly
  - e. Physical location of meeting
  - f. Voting Members, number representing a quorum and notation of present or absent as well as arrived late or left early
  - g. Non-Voting Members, and notation of presence or absence
  - h. Guests present during any portion of the meeting
  - i. Matters discussed (Old Business, New Business, Discussion)
  - j. Action taken including but not limited to the following:
    - i. Approval of minutes
    - ii. Elections or appointments
    - iii. Ratification or changes to any of the organizing documents
    - iv. Employment matters including creating positions, hiring and pay
    - v. Financial matters including budget, allocations, appropriations, revenue, transfers, expenditures, etc.
    - vi. Travel approval (even if no funding is needed)
    - vii. Assignment of responsibilities.
  - k. Regular Reports as presented (eg. President, Treasurer, Committee Chair)
  - l. Reports of work completed since the previous meeting (as needed)
  - m. Footer which indicates the organization name, subcommittee, if applicable, date of the meeting, number of the meeting and Page # (current page) of Page # (total pages).
  - n. Legislative intent
  - o. Dissent
  - p. Voting members who recuse themselves due to a conflict of interest and if they are recognized for subsequent agenda items
  - q. Outcome of votes (so it is clear when not unanimous): the members for, against and abstaining.
7. Meeting minutes should be titled “Organization Subcommittee YYYYMMDD Meeting Minutes FY ##”
  - a. Organization = Organization name eg. USG
  - b. Subcommittee Name, if applicable, eg. Executive Committee

- c. YYYYMMDD = Date of the meeting eg. 20191122
  - d. Assigned a number that increases with the first two digits being the Fiscal Year and the last two the actual number of the meeting for that fiscal year, eg. 19-10 would be the 10th meeting held in the fiscal year 2019, “*USG Executive Committee 20181122 Meeting Minutes #19-10*”
- C. Failure to submit timely, clearly documented agendas and meeting minutes may result in restrictions to the Tier III organization.

### **III. Organization Website Requirements**

- A. Tier III organizations are required to develop and maintain an organization website as it is the ideal platform to meet the need for transparency including the posting of agendas, minutes, budgets and financial reports.
- B. It is the responsibility of the Tier III Organizations to provide information about the group and its activities that is easily accessible to the student body.
- C. Minimum required elements for Tier III Organization websites:
  1. Purpose/Mission Statement.
  2. Governing Documents (Constitution, By-laws, Codes of Conduct, etc.).
  3. List of student officers, including office hours and contact information.
  4. List of board members/professional staff members (if applicable) with contact information.
  5. Up-to-date meeting dates, times, locations, agendas, and minutes.
  6. Approved budget information
  7. Information on how to get involved
  8. Upcoming events
  9. If a funding organization: funding policies, procedures and deadlines

### **IV. Organization Record Keeping**

Trustee Organizations are subject to the Freedom of Information Act (FOI) and recordkeeping is a critical responsibility.

- A. Organization must keep on file all meeting agendas.
- B. Organization must keep on file all meeting minutes.
- C. Original Financial Records are kept on file at TSOS, but the organization will maintain copies of financial records (electronic recommended).
- D. Organizations must maintain, archive and request to destroy all other records in accordance with State and University policy through TSOS.
- E. Key officers should utilize generic email and mailboxes for all organization business which is transitioned to new officers year after year.

## Part FIVE: Tier III Organization Asset Management

### I. Internal Policies

State Comptroller's Accounting Procedures Manual, Relevant Internal Controls for Trustee Accounts states that sufficient controls to prevent theft, shortages, operational inefficiency or a breakdown in the control structure are necessary. Tier III organizations must have written internal policies and procedures in place on the following topics that establish reasonable limits on spending. Such policies must be approved by the Department of Student Activities and cannot be in conflict with Tier III, University or State policies. Required policies are as follows:

- A. Travel policies that cover all aspects of student travel on behalf of an organization
- B. Purchase and/or reimbursement for food for members during travel, meetings, banquets and all other situations where food is being purchased to feed organization members
- C. Telephone usage limiting to official organization business only and tracked via logs
- D. Mail usage limiting to official organization business only and tracked via logs
- E. If Tier III is a funding organization, they must have funding policies that:
  1. adhere to Tier III, University and State policies and procedures
  2. limit benefit to their constituents that pay their activity fee
  3. are content neutral
  4. seek to fairly distribute limited resources including prioritizing expenditures that provide higher benefits to the fee paying constituents when necessary
  5. seek to be as fair as possible to the Tier II organizations in access and funding levels
  6. limit funding to Tier II organizations recognized by, and in good standing with, the University, who comply with all other policies, procedures, training requirements, meeting requirements, deadlines and other requests of the funding organizations not specified
  7. consider the mission of the Tier II organization in their funding decisions
  8. do not bind the Tier III organization to precedent or errors of the past
  9. prohibit the generation of revenue from the expenditure of student fee money by a Tier III Organization including, but not limited to:
    - i. sale of refreshments, equipment or supplies
    - ii. charging of admission
    - iii. charging for a servicethat benefit any person or entity including, but not limited to:
    - i. Tier II Organization
    - ii. University Department
    - iii. charitable organization
    - iv. individual student, staff or faculty
  10. prohibit payment of fines, penalties and late fees

## **II. Authorized Account Signers**

- A. Tier III organizations must have four student officers to be authorized signers to transact business, the President, Treasurer, plus two other formally elected/appointed officers designated by the President.
- B. Prior to account activity, signers must attend TSOS sponsored training on Tier III Financial Management
- C. Each organization must keep their signature authorizations current based on the organization leadership and specific to fiscal year.
- D. Signatures on transaction documentation must match the submitted and approved signature sheet.
- E. Two signatures are required on all vouchers, purchase requests and disbursement requests. One signature must be the Treasurer (unless payable to the Treasurer) and the second signature must be the President (unless payable to the President). When payable to a signer, an alternate signer must execute the disbursement request. Additionally, exceptions can be made should the Treasurer or President be unexpectedly unavailable and a time constraint exists for the execution of the document.
- F. When the President and Treasurer sign, they each acknowledge accountability that the packet is fully authorized, complete and in compliance with policies and regulations.

## **III. Fundamental Financial Obligations**

- A. All checking and savings bank accounts for Regional Trustee organizations must be in the name of the agency followed by the words "Trustee Account".
- B. Organization Inventory Reports based on a physical inventory must be submitted to TSOS no later than April 15, of every year. The incoming President, or designee, and the outgoing President, or designee, must work together to verify the presence, location and condition of each item belonging to the organization.
- C. Tier III organizations are required to adopt a budget for each fiscal year ending June 30th. The approved version of the current year's budget must be submitted to TSOS by September 30th of each year.
- D. Tier III organizations are required to adopt a budget for presentation to Student Fee Advisory Committee (SFAC) that also projects two fiscal years beyond current year before Thanksgiving Break. The dates will be communicated to the organizations. Deadlines are generally late November for submissions and February for presentations.
- E. Tier III organizations are required to provide to TSOS a monthly financial statement by the 5th of the following month that provides the cash balance and income and expense information to date certifying that their records balance to the bank account.
- F. Each student organization may have different reporting requirements due to differences in the nature of each organization's activity such as accounts receivable and aging report. TSOS will provide each student organization with a list of reports required for compliance with State of Connecticut and University reporting policies.
- G. The Treasurer or President must review monthly telephone charges, if applicable, which include long distance phone calls, sign the cover sheet certifying all charges were incurred on official organization business, and return them to TSOS within a week of receipt.

- H. Some charges are paid by the University who, in turn, bills the Tier III organizations at the end of each month. University bills include all organization payroll, telephone charges, mail charges, all charges made through the University accounting system (KFS) including Amazon and University credit card (ProCard) purchases, and University department charges such as catering, storage, locksmith, facilities, travel expenses, Nathan Hale stays and Document Production services. University bills should be authorized for payment at a meeting, each charge fully documented, and the bill paid within 15 days of the bill date.
- I. Outstanding Liabilities
  - 1. It is the obligation of each organization to ensure all monies owed to individuals and businesses are delivered.
  - 2. Reimbursement payee contact information should be obtained at the time the request for reimbursement is made to help facilitate the cashing of outstanding checks. Form should seek phone, address and emails for school, work and home.
  - 3. DSA Business Services will provide Storrs Tier III organizations with a list of outstanding checks.
  - 4. The Tier III organizations must investigate all outstanding checks, escalate efforts to contact payees and notify DSA Business Services of their status in a timely manner.
  - 5. Details such as type of contact attempted, date, time, by whom and the result must be documented for each check in response each month.
- J. Failure to address the fundamental financial obligations listed above in a timely manner may result in restrictions to the Tier III organization.

#### **IV. Inventory**

State Comptroller's Manual, Relevant Internal Controls for Trustee Accounts states that sufficient controls to prevent theft, shortages, operational inefficiency or a breakdown in the control structure are necessary.

- A. The President of each Tier III organization shall be responsible for Inventory Control, maintaining all records and proper disposal, when appropriate.
- B. Inventory shall consist of all items purchased or donated with a life expectancy beyond a year and shall be tagged and recorded on an official Inventory Control Form provided by TSOS.
- C. Inventory shall be separated into:
  - 1. Capital Inventory valued at \$1,000 or more, and
  - 2. Controllable Inventory valued under \$1,000
- D. The incoming and outgoing Presidents shall be responsible for conducting a physical inventory at least annually during officer transition to verify accuracy of inventory records. Both incoming and outgoing Presidents must sign, attesting the inventory at that time and that report must be submitted to TSOS by April 15.
- E. Organization inventory must be used for its intended purpose by the organization only and for the benefit of the constituents of the organization at the University of Connecticut. Organization inventory should not be used for the personal benefit of

- any individual(s) or department(s) nor used for any purpose that is illegal or in violation of any State or University policy.
- F. Inventory should be adjusted through the year as follows:
    - 1. New items received should be added prior to use.
    - 2. Outdated, antiquated and broken inventory items should be discarded per TSOS Process and University and State policy.
    - 3. Organizations seeking to discard, sell or transfer inventory items that are no longer used by the organization but have remaining useful life should consult with TSOS for direction.
    - 4. Missing equipment must be reported to TSOS and the University of Connecticut Police Department immediately upon detection. All possible steps should be taken to determine the disposition of the missing equipment. A Tier III Report of Loss or Damage to Equipment form (provided by TSOS) must be filled out immediately by the President of the organization and filed with TSOS. Action must be taken by the organization to prevent future loss or damage.
  - G. Tier III organizations that purchase equipment for Tier II organizations still retain ownership and all policies and procedures apply.

## **V. Budget**

- A. Tier III organizations have two budget processes, setting the current operating budget and Student Fee Advisory Committee (SFAC) budget projections.
- B. The organization's operating policies (i.e., by-laws) should specify the process for approval of the budgets and subsequent changes to include the following:
  - 1. Tier III organizations must offer the opportunity for constituents and members to provide input into both budget processes in enough time to consider the information in the budget preparation and deliberation.
  - 2. Meetings seeking input, discussing and proposing action on a budget should be well advertised and open for constituents to attend.
  - 3. Tier III organizations must have a formal vote to approve the budgets and associated documentation for both processes.
- C. Operating Budget:
  - 1. After transition, but before September 30, Tier III organizations must submit to TSOS an approved budget for the fiscal year about to begin or just having begun July 1 and ending the following June 30 along with the minutes including the motion and vote approving the budget.
  - 2. Requests for expenditure may not be processed without an approved budget.
  - 3. Any changes to the budget must be submitted to TSOS along with appropriate evidence of approval.
  - 4. Tier III organizations that fund should seek annual budget information from the Tier II groups in order to:
    - a. Provide information to the Tier III for their budget processes,
    - b. Allow for overall funding adjustments based on requests, and

- c. Allow for guidance to Tier II's particularly for new groups or new funding requests in a timeframe allowing Tier II groups to plan accordingly.
- D. SFAC Budget Projections:
  - 1. Training is provided by TSOS at the start of the fall semester.
  - 2. After the submission of the current year's operating budget Tier III organizations must work with TSOS to initiate and complete the SFAC budget documentation and projections.
  - 3. Dates will be communicated by TSOS and the SFAC
    - a. Interim milestones throughout the fall will be communicated by TSOS.
    - b. The final due date will be communicated by the SFAC and is generally around Thanksgiving.
    - c. Formal budget presentations are scheduled at fee hearings by SFAC around February.

## **VI. Events**

- A. Events organized, sponsored or funded by Tier III organizations must be approved in a meeting of the organization and documented in minutes before any commitments or payments are made.
- B. Tier III student organizations planning an event or activity off campus must be advised through the DSA Off-Campus Activity Advising (OCAA) process and submit evidence of such, such as a confirmation email, with expenditure requests. Regional organizations should seek out resources on their campus and are also encouraged to utilize the Storrs-based off campus event advising process.
- C. Should an event or activity involve minors, Tier III organization must meet with the Coordinator of Risk Management from the Department of Student Activities. Regional organizations should seek out resources on their campus and are also encouraged to utilize the Storrs-based Risk Management process.
- D. If the event involves revenue including the sale of tickets, the organization must consult with TSOS for direction. DSA Business Services can provide event supplies such as tickets, cash boxes and change funds for organizations with accounts at Storrs. Consult Business Services for a current and comprehensive list of event services.
- E. Tier III organizations who fund should have a procedure in place to ensure that all information required to document the expenditure for an event is collected, including event information, flyers, attendance and prize forms.

## **VII. Revenue**

### **A. General Policies**

1. Revenue can be received in a variety of ways but regardless, it must be fully documented as to the source and purpose.
2. A pre-numbered cash receipt form must be used for all Tier III organization revenue transactions which take place in person. Revenue received in all other ways must be reconciled using an alternate method.
3. All cash receipts in the form of currency, coin, checks or money orders will be deposited intact and receipts should equal the deposit. Funds are not to be placed in a petty cash fund or used directly for payment of any obligation.
4. All cash belonging to the Tier III organization must be properly secured, under dual control and submitted for deposit as soon as possible but no later than:
  - a. 24 hours or next business day when total receipts are \$500 or more
  - b. 7 calendar days when total receipts are less than \$500
5. Tier III organizations are not exempt from collecting sales tax if they engage in the sale or resale of tangible property or services. Tier III organizations must contact TSOS before any sales are made to determine if sales tax should be charged. If determined it should be charged, it must be remitted to the State in a timely manner not less than once per quarter.

### **B. Revenue Producing Events**

1. Tier III organizations seeking to hold events that produce revenue should seek guidance from TSOS.
2. TSOS will provide detailed procedures and requirements based on the specifics of the event itself and in compliance with the State Comptroller's Accounting Procedure's Manual.
3. Per State of Connecticut Division of Special Revenue, raffles and gambling are illegal including, but not limited to, sale of tickets for a chance to win, poker games and gambling tournaments.
4. Tier II organizations receiving funding from Tier III organizations are prohibited from revenue producing activities as a result of that funding.

### **C. Fundraising**

1. Tier III organizations considering a fundraising activity, through the Foundation or otherwise, must contact TSOS for direction before beginning the process.
2. Fundraising activities must be formally submitted to TSOS for review and approval a minimum of two months in advance of the event date. TSOS must ensure compliance with University, State or other applicable laws.
3. Tier II organizations receiving funding from Tier III organizations are prohibited from fundraising as a result of that funding.

### **D. Contributions, Gifts, Trusts, Bequests**



1. Contributions to a Tier III Organization with a value under \$25 may be accepted without the approval of TSOS as long as the donor has not requested the funds be used in a specific way or requested a tax receipt. These refer to small monetary donations and minor items of commodities or equipment donated to the Tier III organization.
2. Contributions to a Tier III Organization under \$25 where the donor requests a specific use of the funds may only be accepted with the involvement of TSOS to ensure compliance with all applicable laws and policies.
3. Contributions to a Tier III Organization under \$25 where the donor wishes an individual donation to be tax-deductible please consult with TSOS about processing the donation through the Foundation.
4. Contributions of \$25 or more are to be considered gifts. All gifts, trusts and/or bequests of cash, property or equipment in the amount of \$25 or more, donated to the Tier III organization, must be submitted in writing to include the purpose and any conditions under which the gift or bequest is made and proposing the purpose for which the gift is to be expended or used. Gifts may only be accepted with the involvement of TSOS to ensure compliance with all applicable laws and policies.

#### E. Grants

1. TSOS must review all grant applications before they are submitted to a potential sponsor to ensure compliance with all applicable laws and policies.
2. TSOS will consult with Sponsored Programs when necessary.
3. If the grant is received, DSA must review the grant-funded expenses to ensure compliance with the grant requirements.
4. TSOS will work with the group to prepare and submit expense and financial reports in compliance with grant requirements.
5. TSOS will provide oversight for the grant until it is closed.

#### F. Prizes

1. Students of Tier III organizations, on organization business, who receive a prize must convey that prize to the organization for use or to be distributed to their constituents. Organizations should consult with TSOS for direction should the nature of the prize make this action impossible or impractical.
2. For Tier III organizations that fund Tier II organizations, funding cannot be sought or provided for an activity intended to earn revenue or a monetary prize including scholarships. However, should a monetary prize be awarded or monetary donations provided unexpectedly, during an activity that was funded, the Tier III organization must be reimbursed to the full extent of the funding for the activity before the Tier II Organization can realize any benefit from the use of the prize money. Tier III may return that funding for general use for their organization or has the discretion to allow the Tier II to use the funding in compliance with these policies.

## VIII. Expenditures

### A. Financial Decisions

1. Tier III organizations receive student fee money to provide an enhanced student experience to those students who pay that fee, centered on the unique mission of each organization. Decisions and expenditures must demonstrate that focus.
2. All expenditures or financial commitments of an organization must be approved in a meeting of the organization and documented in minutes before any commitments or payments are made.
3. Motions must be specific enough to demonstrate a fully informed decision was made by the organization and that it is fully in control of its funds. Motions for financial decisions must demonstrate a clear maximum dollar value.
4. Effort should be made to limit expenditures to the term of the members of the organization unless doing so creates a hardship, financial or otherwise. Justification should be documented when financial decisions are made that exceed the term of the current officers.
5. The President and Treasurer must execute the decision of the organization even if they themselves may not have been in support when the organization decision was made.
6. All contracts, purchase orders, and other financial commitments by the Tier III organization must be reviewed by TSOS to ensure complete documentation and compliance with all applicable laws and policies prior to being sent to a vendor or being advertised.
7. Tier III organization officers are expected to review all potential disbursement requests and consider the following:
  - a. Legality and adherence to existing policies including documentation requirements
  - b. Clearly defined business purpose in line with the mission of the organization
  - c. Cost/Benefit
  - d. Budget
  - e. Need and all alternatives to meet the need
  - f. Content neutrality
  - g. Tier III organizations that fund should consider the business purpose of the expenditure being in line with the mission of the Tier II organization seeking funding
8. Travel of organization members on organization business must always be approved in advance by a favorable vote of the organization even if the organization will incur no costs for the arrangements. Tier III student organizations planning an event or activity off campus must be advised through the DSA Off-Campus Activity Advising process and submit evidence of such, such as a confirmation email, with expenditure requests. Regional organizations

should seek out resources on their campus and are also encouraged to utilize the Storrs-based off campus event advising process.

B. Purchasing: Tier III organizations should endeavor to make purchases directly whenever possible. Reimbursements should be minimized overall and limited only to those types of purchases allowable and only when direct payment is impossible or impractical. Where University purchasing is required by policy or chosen by the organization, the organization must adhere to the policies and procedures of TSOS as well as the other University department(s).

1. Why is a Purchase being Made

- a. Tier III organization must clearly designate the business purpose and justify the cost for each expenditure in all required documentation. The expenditure cannot extend beyond that which meets the business need.
- b. The business purpose should provide sufficient information so an individual, (student constituent, authorized signer, reviewer, approver or auditor) unfamiliar with the organization's operations can understand why the expense was incurred and how it relates and supports the goals and mission of the organization to benefit its constituents.
- c. Tier III organizations that fund Tier II organizations must obtain the business purpose for all requested funding and how it relates to the goals and mission of the Tier II organization and in addition, any added benefit to the Tier III constituents.

2. When - Time Considerations for Purchases

- a. Give plenty of lead time – two months is a general rule of thumb for most purchases. The larger the cost and more complex (such as when contracts are involved or for international vendors), the longer it may take. Consult TSOS for guidance on time for non-routine purchases.
- b. Payment in advance for goods and services is prohibited. The exception is payment for conference registration fees which should be paid by University Credit Card (ProCard).
- c. Tier III organizations must pay financial obligations:
  - i. in a timely manner after receipt of the product &/or service,
  - ii. so as to avoid late fees, fines and penalties of any kind
  - iii. within 45 days of the date the expense was incurred, and
  - iv. within the fiscal year.

3. What is the Purchase

- a. Determine exactly what will be purchased and determine specifications:
  - i. Durable Product: life expectancy beyond one year that must be added to inventory (eg. furniture, computer, organization banner)
  - ii. Expendable product: life expectancy less than one year (eg. food, paper, folders, etc)

- iii. Service: There are tax implications for services, please see tax section
  - iv. Athlete/Entertainer (eg. speaker, comedian, musician)
  - v. Other Services (eg. rental, custodian, registration fees,)
  - vi. Combination (eg. Catering including serving, event that combines purchase of food with facility rental, printing, branding of promotional materials, etc)
- b. Durable Product
    - i. Durable products purchased become part of the inventory of a Tier III organization.
    - ii. Durable items must be purchased directly and are not eligible for reimbursement.
    - iii. Durable items are separated based on purchase price.
      - a. Controllable Equipment, Under \$1,000
      - b. Capital Equipment \$1,000 or more
    - iv. For Tier III organizations who fund, durable items purchased on behalf of a Tier II organization are subject to all the same regulations as inventory purchased for its own purpose.
- c. Expendable Products
    - i. Expendable products are used for general operations of the Tier III organization or for a specific event, and if for the latter, event information must be documented including beneficiary information.
    - ii. Expendable products not combined with a service can be presented for reimbursement with proper documentation should paying directly be impossible or impractical. Advance approval of the Tier III organization is still required as is proof the expense was incurred by the person seeking reimbursement.
    - iii. Expendable products are not part of the inventory process for a Tier III organization with the exception of the required tracking and beneficiary documentation for promotional items or items meant to give away to constituents over a period of time or multiple events.
    - iv. For ease of administration and cost analysis of each event, promotional items are best purchased in quantities to be depleted by event. However, with justification, organizations can also purchase items meant to give away to constituents over a period of time or multiple events as long as that inventory is depleted within the term of the officers. The accounting of such inventory should be tracked outside of the regular inventory to document the events at which they were given away and each beneficiary until depleted. Documentation should be submitted to be included with the original purchase.
  - d. Gift Cards: Purchases of gift cards can be used as a token of appreciation and motivation for important organization volunteers or prizes for constituents to

enhance events and programs. Generally, gift cards are not appropriate for a student who is already paid for their services. Gift cards are subject to the following rules:

- i. The expenditure must be approved in advance in meeting minutes.
  - ii. The use and justification for the gift card(s) must be fully explained in the documentation provided with the purchase request.
  - iii. The organization must obtain a signed receipt form from the gift card recipient(s) which indicates student name and unique student identifier such as their Peoplesoft ID or NetID.
  - iv. Gift cards used as a token of appreciation should be nominal (\$25 or less)
  - v. Gift cards cannot be given to vendors or State/University Staff
  - vi. Gift cards cannot be used in lieu of payment for services
  - vii. Generic gift cards, that are essentially equivalent to a cash payment, are prohibited (eg. Visa, American Express, Mastercard or Amazon)
  - viii. Gift cards can only be purchased in quantities to be depleted in a specific event and cannot be an inventory item for distribution over a period of time or many events.
- e. Food and Refreshments
- i. All Tier III organizations must have written policies regarding the purchase and/or reimbursement of food for members. Policies must be reviewed by TSOS to ensure compliance with applicable laws and policies and must indicate reasonable limits on spending for food. This includes meeting food, food purchased during travel and banquet meals, and all other situations where food is being purchased to feed organization members.
  - ii. A meeting where refreshments are being served should be of a time and length to necessitate refreshments to accomplish the meeting. If a meeting can be accomplished without refreshments, then it should be. In all cases, the food purchased, business purpose and cost justification must be detailed and agenda and attendance must be provided. Beneficiaries must be limited to the documented business purpose.
  - iii. Travel on official Tier III organization business where meals are consumed should be of a time and sufficient length to necessitate the meal to accomplish the business need. If the need can be met without the meal, then it should be. In all cases, the food purchased, business purpose and justification of the cost must be detailed. Documentation of the event necessitating the travel, travel itinerary and attendance must be provided. Beneficiaries must be limited to the business purpose documented.
  - iv. Tier III organizations may be interested in hosting other events for their members such as an end of year banquet. The food purchased, business purpose and cost justification must be detailed. Meals purchased and other

incremental costs must be limited to the business purpose documented, that is, the members of the organization.

- v. Tier III organizations may pay for meals or other incremental costs for non-members at a meeting/event not open to their constituents; or non-students for a meeting or event that is not open to their constituents when they can demonstrate the value provided by the person or people to the group in attendance as a whole, for example, a trainer, speaker or a chaperone required per policy.
- f. Services: TSOS must track payments for services rendered by vendors for inclusion in mandated University reporting to the Federal government. The University can incur significant fines should they be found in violation of the regulations. Therefore, vendors or individuals rendering services must be paid directly and reimbursements are not permissible with the exception of ordinary travel services.
- g. Travel
  - i. All Tier III organizations must have internal travel policies in place prior to undertaking travel and/or requesting travel payments. Travel policies should address all aspects of travel, including meal allowances. Policies must be approved by TSOS.
  - ii. Tier III organizations may sponsor travel programs that have a clear educational and developmental purpose and that are consistent with the mission of the organization.
  - iii. Tier III organizations should consider the commitment and opportunity for application when selecting student participants for travel intended to gain knowledge and skills for the organization.
  - iv. Student travel programs that are primarily social, and tend to involve alcohol related activities, i.e. spring break trips, senior celebrations, cannot be supported by Tier III organization funds.
  - v. Tier III student organizations planning an event or activity off campus must be advised through the DSA Off-Campus Activity Advising process and submit evidence of such, such as a confirmation email, with expenditure requests. Regional organizations should seek out resources on their campus and are encouraged to utilize the Storrs-based off campus event advising process. Tier III Organizations will provide all appropriate notifications required to be Clery Compliant.
  - vi. All travel and associated expenses must be approved by the organization by motion in a meeting and recorded in the minutes prior to any travel by any individual. TSOS will not approve payment or reimbursement for travel without a copy of the minutes documenting approval. This advance approval by the organization is required even if there will be no expenses.

- vii. Documentation of the business requiring travel, list of students travelling and itinerary consistent with the documented business purpose must be submitted for travel approval.
- viii. Mileage reimbursement is intended to cover the costs of standard maintenance, repairs, taxes, gas, insurance and registration fees and is consistent with the rate for University travel (IRS standard business rate). It can be paid to the individual incurring these expenses for the use of personal vehicle to perform official Tier III organization business if prior to travel:
  - a. Driver must indicate to whom the reimbursement should be made (see above), if not the driver.
  - b. Driver provides copy of the route documenting minimum mileage required for the proposed travel. Mileage should be paid the lesser of actual mileage or mileage from home campus as the commute to campus is the responsibility of the individual.
  - c. Driver provides copy of valid operator's license for the date(s) of travel.
  - d. Driver provides copy of the insurance coverage on the vehicle demonstrating:
    - i. driver is covered under the policy
    - ii. policy is in effect for the date(s) of travel
    - iii. minimum liability coverage of \$50,000/100,000 and \$5,000 in property damage, or, in lieu thereof, a minimum of \$100,000 liability coverage for bodily injury and property damage.
- h. Tips or Gratuity
  - i. Tips or gratuity (optional payments given in addition to a required payment, usually to express appreciation for excellent service) are permitted.
  - ii. Consideration should be given to the amount of service and quality of service when deciding on a tip percentage.
  - iii. Reimbursement of tips is limited to a maximum of 20% of the total before tax or any other additional charges (eg. delivery), have been applied.
- i. Unauthorized Expenses: Tier III organization accounts may not be used to reimburse or pay for any expense that is for personal benefit, including but not limited to personal memberships, fines, late fees, penalties, or similar charges to individuals. Alcohol may not be purchased as per the University's Policy on Alcohol and other Drugs (IV.1f. Alcohol Procurement). In addition, the following expenses are deemed unallowable by the State Comptroller (Accounting Procedures Manual for Activity and Welfare Funds, 2011):
  - i. Payments that would benefit State or University of Connecticut employees or otherwise should be the responsibility of the State or University of Connecticut.

- ii. Routine expenditures such as equipment, supplies, forms and postage for State use.
  - iii. Repair or maintenance of State equipment (except certain jointly used equipment).
  - iv. Professional books, magazines and memberships in professional organizations not related to specific activity/welfare fund functions or for which the greater benefit does not accrue to students.
  - v. Salaries for services that are the responsibility of the institution or agency.
  - vi. Gifts, services, or donations to State employees, private citizens, or organizations (except other entities organized to benefit students -- example: donations from a class restricted account to a student alumni association). Specific fundraising events for charitable organizations are not excluded and must be accounted for in a restricted account.
  - vii. Only the net profits of the proceeds may be donated to the charitable organization. If the fund-raiser event does not meet the expenditures for the event, proceeds may **not** be donated to the charity organization. The fund must cover all expenditures of the event. However, if the fund policy provides guidance on this issue, the policy statement prevails.
  - viii. Loans to State employees and persons other than students of the University.
4. What is the Cost of the purchase
- a. Purchases should be made at the best prices obtainable and limited to the documented business need. Before making a purchase, the organization should contact TSOS to obtain information about special rates that may be available on State or University contract.
  - b. When considering the cost of a purchase with regard to this policy, it is not individual line items but the total basket of goods from a single vendor for a particular occasion, including shipping. Tier III organizations with questions can contact TSOS for further direction.
  - c. While reasonable effort should always be made to compare costs, purchases over \$1000 must document a minimum of three equivalent quotes, competitive bids or other supporting documentation:
    - i. Organizations must make every effort to secure the best price for their purchase by choosing the lowest equivalent quote.
    - ii. All quotes will be required to be maintained in the purchase documentation.
    - iii. The specifications provided to potential vendors must be included to ensure a fair comparison of the quotes.
    - iv. If you are purchasing from a sole source provider, you must document the purchase record with that evidence in order to waive the requirement for three quotes.



- v. If a Tier III organization has a preferred vendor, information and justification must be thoroughly documented.
  - vi. Purchases of services over \$1000 must utilize University purchasing systems.
  - vii. Purchases for services subject to State of Connecticut Department of Revenue Services Nonresident Athletes or Entertainment Withholding Tax Requirements must utilize the University Procurement Personal Service Agreement (PSA) Procedure.
- d. Purchases of goods, refreshments or catering over \$5,000 must utilize University purchasing.
  - e. Any purchase over \$10,000 additionally requires an informal bid process instead of seeking quotes. Guidance from TSOS must be sought to ensure adherence to applicable policies and to avoid delay.
  - f. Any purchase over \$50,000 additionally requires a formal Request for Proposal (RFP) process instead of seeking quotes or an informal bid process. Guidance from TSOS must be sought.
5. Who Does the Purchase Involve
- a. Organizations should consult with TSOS for guidance on vendor selection to best facilitate the purchase.
  - b. Vendors must be established in the industry or business for which their products or services are being sought.
  - c. Vendors must be set-up in the University accounting system with current information updated by the vendor within the last 2 years.
  - d. If student is selected as a vendor, they must be paid via student payroll.
  - e. University employees may not use their position to obtain work as a vendor. University or State employee must have their work for the student organization reviewed through University Office of Audit, Compliance and Ethics (OACE). If approved by OACE, the work must go through a formal bid process handled through University Purchasing regardless of the value of the work.
  - f. Every effort must be made to pay vendors directly and not handle transactions by reimbursement. Reimbursement is not permitted for payments for services due to our regulatory requirements to report nor for inventory items due to chain of ownership and warranty issues.
  - g. Purchase orders are preferred to secure products or services from a vendor. If a contract is required by the vendor, the purchase must go through University Purchasing with personnel who have the authority to sign a contract on behalf of the University.

- h. If an appropriate purchase could have been handled directly, and thus exempt from sales tax, and an individual chooses to make the purchase and seek reimbursement, Tier III organizations may not reimburse sales tax.
  - i. Documentation demonstrating students (constituents) benefiting from the expense must be provided with each expenditure such as an attendance list for a speaker, event, refreshments, workshop or a recipient list for a giveaway.
6. How is the Purchase Accomplished
- Procedures are updated regularly to optimize efficiency for the best service to the Tier III organizations, ensure documentation requirements are fully met, reduce risk and to respond to changing resources within the area, department and University. TSOS will provide training and resources on routine processes and procedures. Purchases that do not follow the appropriate policy and procedure may be delayed or denied.
7. Tax Considerations
- Consult TSOS for financial transactions involving state or federal tax regulations to ensure compliance with all applicable laws and policies.
- a. Sales Tax: Tier III organizations are exempt from sales and use tax per Conn. Gen. Stat. Number 12-412(1)(A) and should provide the vendor with the Sales Tax Authority letter and properly completed Sales and Use Tax Exempt Certificate for Purchases by Qualifying Governmental Agencies. Consult TSOS to work with University Purchasing to convey the appropriate form to the vendor
  - b. Tier III organizations are not exempt from collecting sales tax if they engage in the sale or resale of tangible personal property or services. Organizations must contact TSOS before any sales are made to determine if sales tax should be charged.
  - c. Vendors utilized by Tier III organizations are subject to the issuance of 1099's per federal regulations based on the work done by the vendor across the entire University.
  - d. Vendors utilized by Tier III organizations are subject to State of Connecticut withholding tax per State of Connecticut Department of Revenue Services Regulations.
  - e. Employees and students paid for performing services for Tier III organizations will receive W-2's for those wages and are subject to all applicable payroll taxes based on their personal financial situation.
8. Awards and Scholarships: Trustee organizations can establish or sponsor an award or scholarship for students whose actions are in line with the mission of the organization under the following guidelines:
- a. Specific and detailed criteria must be established and documented for the award

- b. Effort to advertise the opportunity widely among the constituents must be documented,
  - c. A process must be established and documented in advance about how students are nominated and chosen for the award/scholarship
  - d. Members of the sponsoring organization cannot be eligible for the award or scholarship
  - e. A committee must convene to review and discuss the nominations to award the scholarship based on the criteria established
  - f. The committee should be empowered not to award a scholarship in the absence of nominations that sufficiently meet the criteria
  - g. No work can be done or services exchanged for the Tier III organization with the expectation of receiving an award or scholarship
9. Petty Cash Fund & Operations: A petty cash fund may be requested by the Tier III organizations if they are able to provide justification and demonstrate approval of the organization through the submission of minutes. If approved by TSOS, detailed guidelines and procedures will be provided on its management.
10. The University reserves the right to withhold payment for any of the following reasons:
- a. Any purchase that is considered illegal.
  - b. Any purchase that lacks properly completed required documentation.
  - c. Any purchase that is in violation of the policies proscribed in this document.
  - d. Any purchase that is in violation of the policies and procedures proscribed in the organization's governing documents.
  - e. The organization is found to be out-of-compliance with other State, University, TSOS or Tier III Policies and Procedures.
  - f. Lack of timely submission of documentation
  - g. Inclusion of late fees, penalties and/or Connecticut sales tax
  - h. Funds committed without prior approval by the Tier III Organization or officers authorized to approve the expenditure. Further, individuals who commit funds without said approval may be held personally responsible for payment of goods or services.