



# Graduate School of Arts and Sciences

G R A D U A T E S T U D E N T C O U N C I L

## Funding and Reimbursement Policies and Practices

Enacted August 3<sup>rd</sup>, 2015

Revised October 3<sup>rd</sup>, 2016

- (1) The Funding Request review and approval process
  - a. First, the request is submitted via the webpage
  - b. Then, the requests for the month are compiled by the Finance Chair
  - c. Next, these are all reviewed by the committee
  - d. Notes and decisions are recorded, and these with the requests are submitted to the general body for review
    - i. This includes posting as a google doc available to all members of the body prior to the body meeting
  - e. The general body discusses and votes
  - f. The requests approved by the body are forwarded to the Senior Assistant Dean of GSAS for approval and compliance check
  - g. The Finance Chair returns the news to the requesters
    - i. Those approved are passed along to the VP finance
    - ii. Those not approved are given reasons, and in some cases might be invited to reapply
    - iii. Decision, amount, and a brief description of the event/item/service are posted to the GSASC website by the Finance Chair
  
- (2) Key Rules
  - a. Requests may only be made by and for organizations and students in good standing with the university.
  - b. Funding requests must be made by the individual who will be refunded, or a suitable organizational officer
  - c. Events and purchases must remain within budget to avoid penalty
  - d. For all events funded by Grad Council, at least 50% of the allocated funding must go towards GSAS students
  - e. Funding of an event by Grad council shall not exceed \$10/head (based on expected attendance)
  - f. For any request that involves the use of grad council funds to pay for alcohol, whether the event will be held on or off grounds, an alcohol approval form (VPSA) must be submitted to the committee with the request

- i. Alcohol approval must also accompany requests for all events held on grounds where alcohol will be served, regardless of whether grad council funds will be used to pay for alcohol
- g. No one reimbursement may exceed \$500. If an expenditure totals more than this amount, the vendor must be registered with UVA procurement and a PO must be used for payment.
  - i. Under no circumstances may multiple individuals split an expense over \$500 and both apply for reimbursement.
- h. Services **must** be paid for with a PO or PTAO
  - i. Reimbursements will not be granted for payments for services
  - ii. Examples of services include venue rental, security, music, tech support, web hosting, driving, manned transportation, etc.
- i. For events for which PO/PTAO is not required, the need for reimbursement can be avoided by registering the vendor with UVA (contact VP of Finance for instructions), which allows for payment with PO. This is especially beneficial for events where reimbursement would exceed \$500.
- j. For all events, funding must be requested such that approval by the general body and the Senior Assistant Dean of GSAS will be obtained at least one week before the date of the event
  - 1. For example, for an event scheduled for 10/5, where the October General Body Meeting is on 10/3, the request must be made by and approved for the September meeting.
  - 2. Exceptions can be made with evidence of emergent issues, or that the event or purchase itself is emergent
    - a. In the case of emergent requests, the request must still be submitted to the Finance committee in time for the committee meeting immediately preceding the event (e.g. in the example above, the request would need to be submitted for the October Finance Committee Meeting)
  - ii. No exceptions can be made for requests that happen after the respective Finance Committee Meeting.
    - 1. Any requests made after said meeting will be rolled over to the following month
      - a. If the following month meeting is too late, then the request is automatically rejected for having missed the deadline
- k. **Only** requests made through the webpage will be considered
  - i. No exceptions – **Every** request goes through the webpage
- l. No event requests will be entertained by the Body during the June meeting
- m. No non-event requests will be entertained at the June Body Meeting
- n. No event may occur later than the Saturday ending the first full week in June
  - i. Any event occurring in June must be submitted for review at the May Body Meeting

(3) Council Committee-Specific Guidelines

- a. Food for committee meetings is exempt from funding request submission and approval, but must still adhere to the expenditure type guidelines (e.g. PTAO must be used for UVA Catering, etc.) and timelines for reimbursement/PO/PTAO form submission (vide infra)
  - i. Committees are limited to funding food for one (1) meeting per month, and funding does not roll over month to month (e.g. if a committee does not meet in September, they cannot apply for reimbursement for two meetings worth of food in October)
  - ii. Funding for committee meeting food is capped at \$6/head
  - iii. Alcohol may not be funded using the committee's food budget
  - iv. Failure to follow these guidelines will result in no further funding of meeting food for the committee in violation for the remainder of the academic year
- b. GradDays and Huskey
  - i. A draft budget must be submitted to the finance committee for review at the January finance committee meeting
    - 1. The draft budget must include a breakdown of the cost of each event, proposed expenditure method (reimbursement, PTAO, etc.), and any co-sponsorships or other sources of funding
  - ii. The committee will identify possible areas of concern in the draft budget and, if needed, submit it to the Senior Assistant Dean of GSAS for review
  - iii. Proposed expenditure methods will be reviewed by the VP of Finance to ensure compliance with University and Council policies and changed if needed
  - iv. The final budget for all events must be submitted to the finance committee for review and approval at the February finance committee meeting
    - 1. At the time of submission of the final budget, all venues, caterers, dates, etc. must be confirmed and all necessary forms (alcohol approval, etc.) must be submitted with the budget
    - 2. All expenditure methods must be in accordance with University policy
    - 3. The relevant committee chairs should notify the Finance Committee chair of their intent to submit the final budget at this meeting and provide the chair with the budget by the funding request submission deadline for that month
  - v. The general body discusses and votes
  - vi. If approved by the body, the final budget is sent to the Senior Assistant Dean of GSAS for approval and compliance check
  - vii. Once approval is received from the Senior Assistant Dean (and not before), the committees may start spending their allocated funds
  - viii. After GradDays and Huskey have concluded, the committee chairs must submit a report (vide infra) along with the necessary reimbursement paperwork to the VP of Finance

(4) After the fact

- a. Reports

- i. Every approved request must ultimately have a debriefing report which is emailed to the VP of Finance within 14 days of the event or expenditure (expenses that fall under the council's operations budget are considered "approved requests" for the purposes of this section, since they do not require approval)
  - 1. For events this must come after the fact, and must include attendance counts, emergent expenses (any penny spent any way other than originally approved, or beyond the funds approved), and worth and efficacy analysis of the event
    - a. For non-event requests, except attendance data
    - b. It is especially important to be clear and complete when accounting for overages
  - 2. When the request is being reimbursed, the report must come in within 14 days of the end of the event or purchase date, and must be accompanied by the reimbursement request form
  - 3. When a PO/PTAO is used the report must come in within 14 days of the end of the event, or purchase date, of the item or service
    - a. For these reports please use the PO/PTAO cover sheet on the web page, as opposed to the reimbursement request form
  - 4. An allowance will be made for committee and body meeting food requests. In these instances, the meeting minutes (including attendance (as they should anyway)) can serve as the report.
- b. Recordkeeping
  - i. For each request there should be a file, titled 'LastName.FirstName.YYYY.MM.DD'
    - 1. In this file should be the funding request, any notes from committee, any notes from the body, reimbursement or funding paperwork, scans of receipts, event reports, and any correspondence.
    - 2. This file will be nested in the file for the month *of the event*, which will in turn will be nested in 'GSASC'
      - a. Specifically: Drive->GSASC->Committees->Finance->Event Month
    - 3. These files should be populated and co-maintained by the Finance Chair and VP-Finance ONLY
- c. Running budgeting
  - i. Each month the Finance Chair and/or VP-Finance will provide a report of the current balance of the account, any already approved but not processed fundings, and the available balance of the account
    - 1. This information will be verified with Lloyd Banks before being presented
  - ii. The pre-allotted buffer in the budget (suggested 5%) may not be funded against until May of the academic year
- d. Overspending

- i. If an individual overspends, it will be at the discretion of the body to fund the excess on its mercy
  - ii. If a department or organization overspends, the overage will be billed back to that department or organization by the graduate school
- e. Reimbursements
  - i. Reimbursement requests must come directly from the reimbursement seeking party
  - ii. Reimbursement requests, completed and with hard copies of original receipts, must be submitted to the Vice-President of Finance within two weeks of the end of the event, or date of the expense respectively. Extension is automatically granted for Thanksgiving, Winter, and Spring Recesses.
    - 1. It is beneficial for the party seeking reimbursement to also retain electronic copies of all documents submitted (including scans of receipts) in case clarification is required.

#### (5) Penalties

- a. Violations of the above policies, and/or the policies and procedures of any germane group, body, or corporation, and/or violations of the laws of the land, may result in sanctions against the requesting agent.
- b. Three-Strike Violations
  - i. Certain violations are not themselves sufficient to merit a sanction. In these cases it will take three violations.
  - ii. Examples of these sorts of violations would include: minor delays in paperwork filing, incomplete paperwork, gross misestimation of attendance, significant misprojection of expenses, failure to appear at the relevant Finance Committee meeting, and violations of similar severity.
  - iii. Strikes roll over for two principle semesters
    - 1. I.e. Points earned in the Fall of 2015 will expire at the end of Fall 2016
- c. One-and-done Violations
  - i. Certain violations are themselves sufficient to merit a sanction. In these cases, it will only take one violation
  - ii. Examples of these sorts of violations would include: misrepresenting the event/item/service requested for, altering receipts, spending without approval, leaving a file open through year's end\*, violation of rules, policies, or laws of sufficient weight during the event (e.g. underage drinking, the presence of drugs, funds being spent on non-students, etc), and violations of similar severity
    - 1. \*If a request is left to the end of the fiscal year, where money has been spent but the rest of the paperwork (including the report) is incomplete
- d. It will be the duty of finance committee to identify when a violation has occurred. Then, a report will be made to the body, who will vote on whether an infraction has occurred. If the body agrees that a violation has occurred, it will then suggest a sanction. Sanctions will ultimately be determined by the VP-Finance, reviewed by the Executive Committee
- e. Sanctions
  - i. Request not eligible for further funding

1. Often, a request is given some money and encouraged to return for more. This sanction locks the original funding, preventing any more funds from being allocated to the request AND overages being funded under the mercy of the body
- ii. Request funding curtailed
  1. If malfeasance is uncovered or occurs after funding is given but before the money is spent, then the funding will be lessened under this sanction
- iii. Request funding approval withdrawn
  1. If malfeasance is uncovered or occurs after funding is given but before the money is spent, then the funding will be removed entirely under this sanction
- iv. Requester not permitted to submit requests; organization needs new rep
  1. This sanction is designed for instances wherein the process is befuddled by the representative of the organization, but the organization and event have sufficient merit that conservation is desirable. This sanction does not penalize the event/organization, but requires them to select a new representative so that the issues do not happen again
- v. Requester not permitted to submit requests; organization/person cannot get funding
  1. This sanction is essentially a ban on funding.
  2. This sanction requires a time-frame be set at the time of sanctioning
    - a. E.g. a semester, a year, until years end, etc
    - b. It is possible, but not advisable, to make the duration set by a condition. For example, a change in organizational leadership, in the law, in university policy, etc.
- vi. Actions submitted for disciplinary review
  1. The issue has been turned over the relevant university authorities
- vii. Actions submitted for legal review
  1. The issue has been turned over the university legal department and/or law enforcement