



FINANCE HANDBOOK

Student Clubs, Organizations, and ASO Funded Programs



Student Development Office
Updated February 2021

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Introduction

The Finance Handbook for student clubs, organizations, and ASO Funded Programs are the rules and regulations governing the Associated Student Organization and student club funds including the Associated Students Organization (ASO), Inter-Club Council (ICC), student clubs, and ASO Funded Programs. Policies and procedures listed in the handbook are crafted to comply with the Fiscal Crisis & Management Assistance Team (FCMAT) and El Camino College Board Policies, as well as local, state, and federal rules and regulations.

All Associated Students Organization, Inter-Club Council, student clubs, and ASO Funded Programs representatives must review this handbook regularly to keep up-to-date with all fiscal policies, procedures, rules, and regulations.

Contacts

For any questions regarding the Finance Handbook, please contact the Student Development Office. The ASO and ICC Directors of Finance can be contacted in regards to finances regarding the two student organizations.



Student Development Office

Email: sdo@elcamino.edu
Phone: 310-660-3593 ext. 3500



ASO Director of Finance

Email: asofinance@elcamino.edu



ICC Director of Finance

Email: icc@elcamino.edu

Resources

In addition to the Finance Handbook, please also refer to the documents below for reference:

[ASO Constitution and Bylaws](#)

[ICC Constitution and Bylaws](#)

[ECC Board and Administrative Policies](#)

[FCMAT ASB Accounting Manual, Fraud Prevention Guide, and Desk Reference](#)

Updates and Modifications to the Handbook

The Student Development Office holds the rights to make any updates or modifications to this handbook in collaboration with the El Camino College Business Office, ASO, and ICC. Updates to the Finance Handbook will be communicated to all required to follow the rules and regulations in the Finance Handbook.

The Student Equity Advisory Council (SEAC) must adhere to any rules and regulations set forth by the Student Equity and Achievement Program. Rules and regulations for SEAC can be found in the [ICC Constitution and Bylaws](#).

Accounts

There are 3 different kind of fund accounts connected to student clubs, organizations, and ASO Funded Programs.

Fund 71

ASO, ICC, and ASO Funded Programs all have one or several Fund 71 accounts that they are responsible for. Funds for this account come from revenue of the Student Activities Fee.

Fund 72

ASO oversees several Fund 72 accounts. Funds from this account come from revenue of the Student Representation Fee.

Fund 81

All student clubs are assigned a Fund 81 account for their revenue and expenses.

Setting the Fiscal Year Budget

Associated Students Organization (ASO)

The ASO operating budget is set in the summer prior to the academic year. The ASO Finance Committee consisting of ASO leaders, advisors, and business office staff crafts and approves a draft of the year's budget. The ASO Senate must approve the year's budget before any expenditures can occur. Further details of the ASO budget can be found in the [ASO Constitution and Bylaws](#).

Inter-Club Council (ICC)

The ICC operating budget is crafted in the summer prior to the academic year. ICC cabinet members attend an ASO Finance Committee Meeting where they craft and approve a draft of the year's budget based on funding allocation from ASO. The ASO Senate must approve the year's budget before any expenditures can occur. Further details of the ASO budget can be found in the [ASO Constitution and Bylaws](#).

ASO Funded Programs

The ASO Funded Programs receive an allocated budget from ASO each fiscal year. These allocated budgets are based on previous funding, program reports required by the ASO Director of Finance, and other factors specified by the ASO Director of Finance. The ASO Finance Committee will draft the budget for all ASO Funded Programs and present to the ASO Senate for approval. The ASO Funded Programs' budget will be set in the Spring semester prior to the fiscal year.

Student Clubs

Student club accounts are for any revenue and expenditures the club hosts throughout the academic year. The amount from these accounts rollover from year-to-year. Only the student club president, treasurer, and advisor are granted access to account information.

Please contact SDO if your club is unsure of their account number or does not have a club account setup.

Income

This section refers to income of student clubs and organizations. ASO Funded Programs must work with their respective departments on collecting income and revenue.

Allowed Income Practices

The income practices below are currently allowed by the Student Development Office. Any other revenue-generating ideas must be reviewed by SDO, prior to the event or beginning of collecting funds.

Club dues

The collection of dues must be explicitly written in the student club's constitution. Student club constitutions are kept on record with the Student Development Office.

Admission fees for a student club sponsored event

Clubs are permitted to charge admission fees for their events. Revenue must be deposited into their club account immediately following the event.

Fundraisers

Students clubs and organizations are required to submit a Student Event Proposal Form at least 2 weeks prior to the fundraising event

Donations from off-campus organizations and entities

Donations must be deposited directly into the student club account. Checks must be mailed or delivered directly to the ECC Business Office.

Student Club Budget Requests

The Inter-Club Council allocates part of their operating budget to support student clubs with their events and activities. Student clubs can submit an ICC Student Club Budget Request. Details regarding the review and approval process for these requests can be found in the [ICC Constitution and Bylaws](#).

Collection of Student Club Money and Revenue

Below are the required procedures to collect club revenue.

Collecting Cash or Checks at Your Events

1. Obtain a "cash box" from the Student Development Office
2. If collecting dues or selling admission tickets, the club must make a record of who made the purchase and how much was collected.
3. All money must be deposited into the Club Account at the Cashier's Office within 24 hours of the event.
 - a. **Multi-Day Events:** All money must be deposited into the Club Account at the Cashier's Office at the end of each day of the event.
 - b. **Friday & Weekend Events:** All money must be deposited into the Club Account at the Cashier's Office on the Monday after the event.
4. Report all income at your club meetings

Collecting Dues and other Non-Event or Fundraiser-Related Revenue

All cash and checks for the student club must be deposited into the student club account immediately. Cash and checks can be deposited at the Cashier's Office or mailed and delivered to the ECC Business Office. Please make a note specifying the account and reason for the deposit.

Unallowed Income Practices

Below are unallowed income practices related to payment, revenue, and more. Please consult with SDO if you feel that your event or practice could be related to the practices below. Engaging in unallowed income practices may lead anywhere from club discipline to legal action.

Forms of Payment

Cash and checks are the only accepted forms of payment for student club transactions. Unaccepted forms of payment include:

- Money transferring phone applications (i.e., Venmo, CashApp, Zelle, etc.)
- Software and phone applications that accept credit card transactions (i.e., PayPal, Square, etc.)

Off-Campus Bank Accounts

Student clubs, organizations, and ASO Funded Programs are not allowed to have any off-campus bank accounts, slush funds, or petty cash funds. In addition, student club revenue cannot be held in an off-campus bank account including personal bank accounts of any kind.

Raffles, Lotteries, and Opportunity Drawings

Raffles are illegal. The following are excerpts from the California Penal Code, Part 1, Title 9:

- **Section 319** - "Lottery defined. A lottery is any scheme for the disposal or distribution of property by chance, among persons who have paid or promised to pay any valuable consideration for the chance of obtaining such property or a portion of it, or for any share or any interest in such property, upon any agreement, understanding, or expectation that it is to be distributed or disposed of by lot or chance, whether called a lottery, raffle, or gift enterprise, or by whatever name the same may be known."
- **Section 320** - "Punishment for drawing lottery. Every person who contrives, prepares, sets up, proposes, or draws any lottery, is guilty of a misdemeanor."

It is likewise a misdemeanor to sell tickets, aid and advertise lotteries (Sections 321, 322 and 323).

Allowed Expenditures

The [FCMAT ASB Accounting Manual, Fraud Prevention Guide, and Desk Reference](#) lists allowed and unallowed expenses using student money. The allowed expenditures below contain some information from the manual, but also lists exceptions to allowed expenditures permitted by the Student Development Office and ECC Business Office.

Awards

Awards such as trophies, certificates, plaques, medals, badges, pins, and flowers for allowed for students only. Awards are also defined as incentives for participation and achievement.

Awards shall not exceed \$200 per individual award unless officially agreed upon by the ASO Senate in a written resolution.

Scholarships

Scholarships for students are allowed if the following criteria is followed:

- Scholarship funds must be raised through fundraising efforts only. Student activity fee funds cannot be directly applied to student scholarships
- Students must have an equal opportunity to be considered for an award
- All student members of a student club, organization, or ASO Funded Program must be notified in writing of the opportunity to be recognized with an award
- The criteria, parameters, and selection process must be clearly communicated to all student members

In order to fund the award(s), the following must be attached to the check request or invoice:

- Roster of students considered for award including student name and ID#s
 - Students who receive award must be noted on the roster
- Copy of scholarship letter signed and dated by the selection committee or panel

Uniforms

Uniforms are only allowed for students, advisors, coaches, and staff of student clubs, organizations, or ASO Funded Programs. Only one uniform set is allowed per person.

In order for approval from the ASO and ICC Director of Finance, a list of student names and ID numbers, as well as names of advisors, coaches, and staff must be included with the check request or invoice.

Unallowed Expenditures

The [FCMAT ASB Accounting Manual, Fraud Prevention Guide, and Desk Reference](#) lists allowed and unallowed expenses using student money. The allowed expenditures below contain some information from the manual, but also lists exceptions to allowed expenditures permitted by the Student Development Office and ECC Business Office.

Curriculum and Classroom Instructional Materials

Textbooks, equipment, and other materials needed for a specific course are not to be funded by the ASO. These materials are only available for students enrolled in certain courses and seen as the responsibility of the district to provide course materials.

Direct Cash or Cash Equivalents

Direct cash or cash equivalents include but are not limited to cash, gift cards, gift vouchers, gift certificates, etc. Gift cards cannot be used as a form of payment to employees, non-employees, and students. Compensation for non-employees must be processed through an ASO contract. Moreover, gift cards may not be awarded to district employees as an appreciation for service, gift, or other reasons.

Donations to Other Organizations or Individuals

Donations to other organizations or individuals using student activity fee funds is seen as a gift of public funds, therefore is not allowed.

Employee Appreciation Gifts or Meals

The ASO will not fund appreciation events, gifts, meals, etc. that solely benefit employees of the district. ASO funds are intended to be spent directly on students of the college.

Expenses that are the Responsibility of the District

Expenditures that are the responsibility of the district, paid for by the district in the past, or items, services, or staff due to budget cuts will not be approved. This also includes salaries, office supplies, and equipment.

Permanent Buildings and Building Repairs or Maintenance

The construction of permanent buildings or repairs or maintenance of existing buildings are viewed as the responsibility of the district and therefore not allowed.

Check and Requisition Request Form

The [Check and Requisition Request Form](#) must be completed in order to pay outstanding invoices and other expenditures. This section will explain what documents and information is needed to complete the form, as well as the approval process.

- It is highly recommended for student clubs and organizations, as well as ASO Funded Programs to process expenditures through requisitions.
- Reimbursements are NOT allowed, unless pre-approved before your purchase by the ECC Business Office
- Avoid using personal credit cards for program expenses. ASO Funded Programs may also consider requesting the use of your Vice-President or division's P-Card to purchase smaller items with a more limited time frame needed to obtain the item or service.
- Programs are expected to follow the purchasing expectations listed in Administrative Procedures 6330 (Purchasing).
- In order to ensure timely payment, please submit the [Check and Requisition Request Form](#) **at least 2 weeks prior** to when payment is needed.
- **Plan ahead! If you are planning to purchase items that require shipping, the district is unable to guarantee items will be received by the date requested. Request forms submitted much in advance are more likely to receive purchased items on time.**

To access the Check and Requisition Request Form, please [click here](#).

Preparing to Complete the Form

In order to complete the form, please see the documents needed prior to initiating your check or requisition request. The ASO or ICC Director of Finance may require additional documentation based on the type of expenditure.

Required Documentation

Student Clubs & Organizations

- Meeting minutes explicitly showing the club's approval of the expenditure signed by the president and advisor
- Invoice or receipt
- *Bank statement showing purchase (reimbursement for online purchases only)*

ASO Funded Programs

- Invoice or receipt
- Dataltel Screenshot (*This allows for the ASO Director of Finance to confirm a requisition has been created*)

Paying for Services Provided to the District

Services provided to the district can be specified as musical performances, speaking engagements, officiating, etc. Processing payment for these types of expenditures require additional documentation:

- [W9 Tax Form](#)
- [590 Tax Form](#)
- [ASO Contract \(Student Clubs and Organizations only\)](#)

Payment to vendors and/or service providers will only be processed AFTER the end of the activity or event.

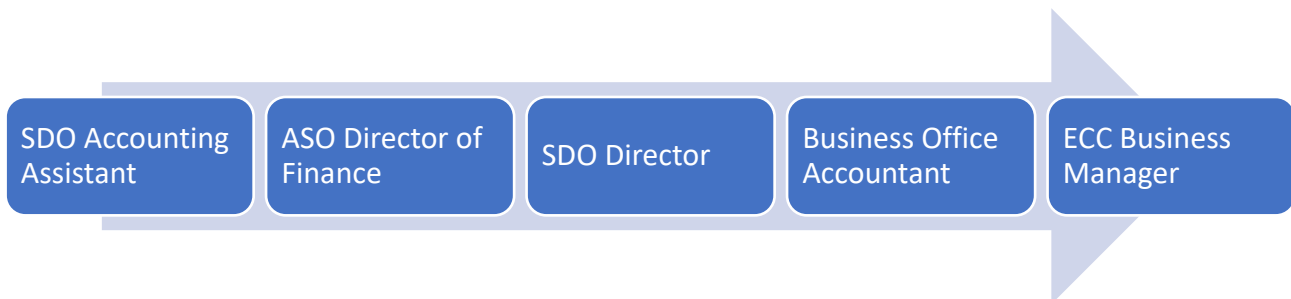
Approval Process

All Check and Requisition Requests will go through the following approval processes. If there are any issues or concerns with the submitted request, an approver or designee may contact you for additional information and clarification.

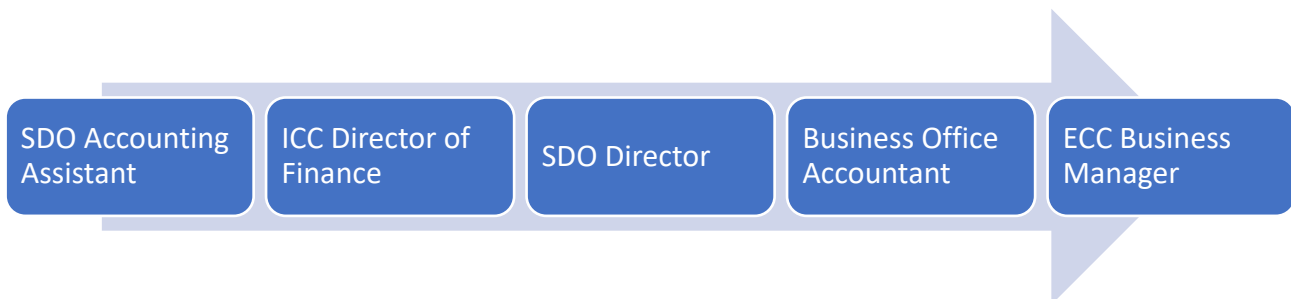
Associated Students Organization



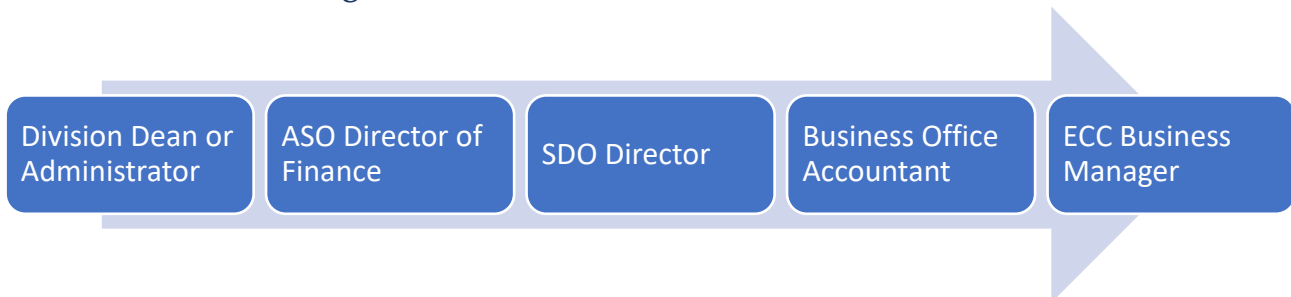
Inter-Club Council



Student Clubs



ASO Funded Programs



Purchasing and Receiving Process and Expected Timeline

Purchase Order and Placing the Order

If you have submitted a requisition request for good and/or services, the Purchasing Office will then take the necessary steps to purchase the expected items. Please allow the business office **at least 3 business days** to place the order.

Any purchases made using district funds must be purchased by the district. There are no exceptions to this policy.

Shipping and Receiving

Shipping time for items depends on multiple factors outside of the district's control and purview. Therefore, the business office and Student Development Office are not able to provide any estimates or exact timelines for shipping and receiving of the items purchased.

- Purchased items will be received by El Camino College Facilities Shipping and Receiving
- Receiving staff will confirm that all ordered items were received.
- Items will be delivered to the Student Development Office
- Once received by the Student Development Office (SDO), an SDO staff member will contact the student club or organization president and faculty advisor to schedule a time to retrieve the items.

All purchased items must be shipped and received by El Camino College Facilities Shipping and Receiving. Items are not allowed to be shipped to any other address.

Preferred Vendors

Below is a list of preferred vendors provided by El Camino College Purchasing and Risk Management. This list is subject to change at the discretion of the district.

	VENDOR NAME	CATEGORY	CITY	STATE	MIN \$50
1	The Promotions Group	Promo Items	Torrance	CA	Yes
2	Thompson Trophy	Awards	Gardena	CA	Yes
3	Walmart.com	Retail	Harbor City, Torrance, Hawthorne	CA	Yes
4	Target.com	Retail	Gardena, Torrance, MB, Hawthorne	CA	Yes
5	BestBuy.com	Electronics Retail	Hawthorne, El Segundo, Torrance	CA	Yes
6	ECCD Bookstore	Books, Snacks, Drinks. Ofc Supplies	El Camino College (90506)	CA	No
7	Pacific Dining	Café Camino	El Camino College (90506)	CA	No
8	ECC Copy Center	Copy & Printing	El Camino College (90506)	CA	No
9	Door Dash	Online Meal Credit	San Francisco	CA	Yes
10	Matheson Gas	Helium Vendor (Balloons)	Gardena	CA	Yes
11	HomeDepot.com	Hardware/Garden	Hawthorne, Gardena, Torrance	CA	Yes
12	Lowes.com	Hardware/Garden	Hawthorne, Torrance	CA	Yes

13	Gigis Pizza	Italian	Gardena	CA	No
14	Lomeli's	Italian	Gardena	CA	No
15	Roadium	Drive-In Theater	Gardena	CA	NA
16	Wasabi Sushiya	Japanese / Korean	Gardena	CA	No
17	Bangkok Sapphires	Thai	Torrance	CA	No
18	Chicken Maison	Mediterranean	Gardena	CA	No
19	Superior Burger	American	Torrance	CA	No
20	Sausalido Café	American / Asian	Torrance	CA	No
21	Ralphs.com	Grocery	Gardena, Torrance, MB	CA	Yes
22	Costco.com	Retail and Grocery	Hawthorne, Torrance	CA	NA
23	CostcoBusiness.com	Grocery & Restaurant	Hawthorne	CA	NA
24	HobbyLobby.com	Craft & Hobby	Hawthorne	CA	Yes
25	Michaels.com	Craft & Hobby	Torrance	CA	Yes
26	Staples.com	Office Supplies, Snacks	Gardena, Torrance	CA	Yes
27	OfficeDepot.com	Office Supplies, Snacks	Torrance, MB	CA	Yes
28	FiveBelow.com	Dollar Store, Novelty	Hawthorne	CA	No
29	DollarTree.com	Dollar Store, Crafts	Gardena, Torrance, Hawthorne	CA	No
30	Family Dollar.com	Dollar Store, Party Items	San Pedro, Wilmington, Compton	CA	No

Budget Transfers

In order to cover expenses, ASO, ICC, and ASO Funded Programs may need to complete budget transfers from one account to another. Please see below for instructions on how to complete the Budget Transfer Request Form.

Transfer Request Form

District: ECC
Fiscal Year: 2021

Completed by Fiscal Staff

Transaction Date: _____
Transaction ID: _____

Check one: Budget Transfer Actuals Transfer

Debit - Increase Exp / Decrease Revenue

Credit - Decrease Exp / Increase Revenue

Account Number					Debit (TD)	Credit	Description
Fund	Object	Program	CEA (Activity)	Department			
1							
2							
3							
4							
5							
6							
7							
8							
9							
10							
11							
12							
13							
14							
15							
16							
17							
18							
19							
#							
Totals =>					-	-	
Balanced? =>					-	-	

Submitted by: _____

Approved by: _____

Additional notes or rationale:

Step 1. Identify the account that money will be **transferred into**. Enter the account number into the appropriate columns.

Step 2. Enter the amount being transferred into this account under “Debit”.

Step 3. Identify the account that money will be **taken out of**. Enter the account number under the appropriate columns.

Step 4. Enter the amount being taken out of this account under “Credit”.

Step 5. Scroll to the bottom of the form and complete the rationale for the budget transfer (i.e, money transferred into this account will be used to pay remaining expenditures for invoice XYZ).

- Step 6.** Send for approval
- **ASO:** Send completed Budget Transfer Request Form to ASO Director of Finance.
 - **ICC:** Send completed Budget Transfer Request Form to ASO Director of Finance.
 - **ASO Funded Programs:** Send completed Budget Transfer Request Form to ASO Director of Finance.

Step 7. Director of Finance will type in name for “Approved by” and send signed form to Kristell Villacorta (kvillacorta@elcamino.edu) for processing.

Travel Expenses

Student clubs, organizations, and ASO funded programs typically travel on excursions to conferences, off-campus events, camping trips, and more. Policies and procedures regarding student travel can be viewed in more detail in [El Camino College Board and Administrative Policies](#) (AP 3400 & AP7400) Expected excursion expenses must be reported to the business office using the ECC Travel Form.

Please see below on instructions on completing the ECC Travel Form for student excursions.

Reporting Expenses

Below are expenses that must be reported on the Travel Form. For more specific information regarding reporting these expenses, please review [ECC Administrative Policy 7400](#).

- Airfare
- Hotel & Lodging
- Meals/Per Diem
 - *Meals can be reimbursed up to the per diem rates determined by the U.S. General Administration Services (GSA).*
 - *Rate can be found at: <https://www.gsa.gov/travel/plan-book/per-diem-rates>*
- Registration Fees
- Transportation (including personal car)
- Incidentals
- Miscellaneous Travel Expenses

All original invoices and receipts must be kept and submitted to the ECC Business Office in order to process payments or reimbursements.