

Student Organizations Nuts & Bolts



Topics to be discussed

- Trial Balance
- Timing of Events
- How do I Pay for Events?
- Advertising your Events
- Room Reservations

Trial Balance (Account Statement)

- A trial balance show your organization's transactions through to the present. Please note, however, that transactions are not published to these reports in real-time, so it is important that your boards keep and maintain accurate internal financial records. While they delineate many of your present board's expenditures, they may not yet reflect transactions as old as two months.
- Please note that your "account balance" does not appear in the trial balance report. The figure published at the end of the trial balance report is the net of revenues and expenses during the reported period. If you would like to know your organization's "account balance," contact studentorganizations@law.columbia.edu.

Report ID: GL_RPT1011.1 - Printable
Run ID: jb3861
Business Unit(s): L1 - Columbia U Consolidated, AGENC - Other Agencies
From Account: 40000 To Account: 69999
Fund: L1 - ALL FUNDS
Department(s): ALL
Project(s): STUDENT ORGANIZATION
Activity(s): ALL
Initiative(s): ALL
Segment(s): ALL
Site: ALL
Function(s): ALL

BU Fund	Account - Description Department - Description Initiative - Description	Segment - Description Site - Description Function - Description	Voucher# / Type Vendor ID Invoice ID PO#	Voucher Line Description or Journal Line Ref. Transaction Description / Vendor Name Invoice Date P-Card Merchant	Journal Date Source Journal ID Journal or Voucher Line Num	Amount
PROJECT/ACTIVITY:STUDENT ORGANIZATION						
AGENC	46277 - IBU REV-OTHER EXPENSES	55000099 - LAW Student Activities	/	TRF0000104	01/31/2022	(350.00)
01	5502117 - LAW Student Services	-	-	AT21 Debevoise & Plimpton LLP	ITF	
	40015 - LAW Student Journal	095 - OTHER EDUCATIONAL ACTIVITIES	-	-	0001815264	
			-	-	208	
AGENC	46277 - IBU REV-OTHER EXPENSES	55000099 - LAW Student Activities	/	TRF0000107	01/31/2022	(200.00)
01	5502117 - LAW Student Services	-	-	AT21 Sullivan & Cromwell LLP	ITF	
	40015 - LAW Student Journal	095 - OTHER EDUCATIONAL ACTIVITIES	-	-	0001815264	
			-	-	214	
AGENC	46277 - IBU REV-OTHER EXPENSES	55000099 - LAW Student Activities	/	TRF0000105	01/31/2022	(200.00)
01	5502117 - LAW Student Services	-	-	AT21 McDermott, Will & Emery L	ITF	
	40015 - LAW Student Journal	095 - OTHER EDUCATIONAL ACTIVITIES	-	-	0001815264	
			-	-	210	
AGENC	46277 - IBU REV-OTHER EXPENSES	55000099 - LAW Student Activities	/	TRF0000106	01/31/2022	(250.00)
01	5502117 - LAW Student Services	-	-	AT21 Goodwin Procter LLP	ITF	
	40015 - LAW Student Journal	095 - OTHER EDUCATIONAL ACTIVITIES	-	-	0001815264	
			-	-	212	
AGENC	46277 - IBU REV-OTHER EXPENSES	55000099 - LAW Student Activities	/	TRF0000037	01/31/2022	(550.00)
01	5502117 - LAW Student Services	-	-	AT2021, StuOrg Orientation	ITF	
	40014 - LAW Student Groups	095 - OTHER EDUCATIONAL ACTIVITIES	-	-	0001816224	
			-	-	74	
AGENC	63280 - WEB EXPENSES	55000099 - LAW Student Activities	05133053 / W	DUNKIN #353862 Q35	11/24/2021	133.96
01	5502117 - LAW Student Services	-	BOA	Bank of America	AP	
	40014 - LAW Student Groups	205 - STUDENT SERVICES	5278923_00000000	11/22/21	AP01800813	
			000000171			
				DUNKIN #353862 Q35	7	
AGENC	64350 - MEETINGS AND EVENTS	55000099 - LAW Student Activities	05128524 / W	SQ *BLUE - MORTON WILLIAM	11/22/2021	15.16
01	5502117 - LAW Student Services	-	BOA	Bank of America	AP	
	40014 - LAW Student Groups	205 - STUDENT SERVICES	5274511_00000000	11/22/21	AP01800403	
			000000029			
				SQ *BLUE - MORTON WILLIAM	6	

Revenue
(with brackets)

Expense
(w/o brackets)

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AGENC 01	64350 - MEETINGS AND EVENTS 5502117 - LAW Student Services 40014 - LAW Student Groups	55000099 - LAW Student Activities - 205 - STUDENT SERVICES	05123294 / I 0000003306 2275	- V & T RESTAURANT INC 10/24/21	11/23/2021 AP AP01800648 1	106.00
AGENC 01	64350 - MEETINGS AND EVENTS 5502117 - LAW Student Services 40014 - LAW Student Groups	55000099 - LAW Student Activities - 205 - STUDENT SERVICES	05154279 / I 0000003306 2313	- V & T RESTAURANT INC 12/09/21	12/20/2021 AP AP01806955 1	123.00
AGENC 01	64350 - MEETINGS AND EVENTS 5502117 - LAW Student Services 40014 - LAW Student Groups	55000099 - LAW Student Activities - 205 - STUDENT SERVICES	05248984 / W BOA 5415586_00000002/22/22 000000117	SQ *BLUE - MORTON WILLIAM Bank of America 02/22/22	02/25/2022 AP AP01821335 3	31.84
AGENC 01	65220 - DOMESTIC-MEALS 5502117 - LAW Student Services 40014 - LAW Student Groups	55000099 - LAW Student Activities - 205 - STUDENT SERVICES	05057005 / E CNR0059917 45977-R	Group Meal STUDENT NAME 09/23/21	10/01/2021 AP AP01787596 1	687.55
AGENC 01	66105 - STUDENT ACTIVITIES 5502117 - LAW Student Services 40014 - LAW Student Groups	55000099 - LAW Student Activities - 205 - STUDENT SERVICES	/	TRF0000034 FT2021, StuSenate Allocation	01/31/2022 ITF 0001816197 68	(413.96)
AGENC 01	66135 - BRANDED GIFTS 5502117 - LAW Student Services 40014 - LAW Student Groups	55000099 - LAW Student Activities - 205 - STUDENT SERVICES	05200788 / X CNR0012735 62694-C	Gifts - Non Staff JEFFREY BAGARES 01/05/22	01/21/2022 AP AP01813770 1	150.00
Sub-Total for PROJECT/ACTIVITY:STUDENT ORGANIZATION						<u>(716.45)</u>
Grand Total						<u>(716.45)</u>

Net revenue
& expenses
≠ "account
balance"

External Bank Accounts

It is **strictly forbidden** for any Student Organization to maintain external bank accounts outside the Columbia University accounting system. Non-Columbia accounts for Columbia-related activities jeopardize the Law School's status with the Internal Revenue Service, and **could nullify your Organization's eligibility to use the Columbia name or to benefit from its non-profit status.**

Timing is Key to a Successful Event

Timing and accuracy is really what matters at the end of the day. **The timing of your event has a huge impact on its success**, so it is worth spending the time and effort to ascertain the best date for the event with a view to avoiding conflicts and maximizing attendance.

- Check Student Organization Calendar
- Check Student Affairs Calendar
- Check [Law Calendar](#)
- [Dates when room reservations are limited](#)

Once you have identified the date, you are **REQUIRED** to add it to the Student Organization Calendar, regardless where the funding is coming from.

How Do I Pay For My Event?

A student may NEVER sign a contract on behalf of student organizations or the University.

To request a payment, please use the [Student Organizations Request Form](#).

A vendor profile must be available in Accounting and Reporting at Columbia (ARC), the University's financial system, in order for a payment to be initiated. Any prerequisites or additional requirements that may apply to suppliers, service providers, and consultants (e.g., contracts, agreements, licenses, and purchase orders) must be fulfilled prior to commencing work or requesting payment.

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- **Letter of Credit (LOC):** Only Student Organization Treasurers can obtain a LOC from Student Services. Once obtained, the Treasurer can "hand it off" to another member of your organization to actually conduct the transaction with the vendor. [List of local vendors who accept LOCs.](#)
- **Limited-Use Credit Card (PCard):** Student Services has access to a limited-use credit card, which we refer to as the PCard. Of particular importance to Student Organizations, the card may be used to pay for books; subscriptions; memberships; conference fees; postage; supplies and materials (not available at Staples); promotional items from approved promotional vendors; and food/meals delivered on campus (strictly delivered and consumed on campus). **Transactions must be under \$2,500.**

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- **Invoice:** An invoice prepared and submitted by an approved vendor can be paid by the Law School. Please note that Columbia University is a tax-exempt organization. Sales tax should never be included in the amount to be paid. Contact studentorganizations@law.columbia.edu to request a tax-exempt form.
- **Check Request** – Under exceptional circumstances, it may be necessary to request a check for approved vendors as advance payment for goods and services, or in payment to individuals who are non-Columbia University personnel.
- **Student Reimbursement:** This should be considered a last resort. Please be aware that it may take several weeks to process a reimbursement request and the Law School cannot guarantee that it will issue a reimbursement before a student is required to pay for a charge that appears on their credit card statement. The Law School will not reimburse students for any finance charges incurred on a personal credit card.

How Do I Pay For My Event?

A student may NEVER sign a contract on behalf of student organizations or the University.

- **Contracts and Agreements:** Some events require contracts and/or agreements depending on the vendor, the nature of the event, and the number of attendees. If you are unsure about whether or not you will need a contract, contact Student Organizations well in advance of your event.
- **Purchase Orders (PO):** Some events require a purchase order, which must be requested from studentorganizations@law.columbia.edu. The following services require the issuance of a PO prior to commencing work: Graphic Designers, Audio/Video Editors, Software/Licensing, Translators (on-campus), Interpreters (on-campus), Catering (on-campus), Business & Strategic Consultants, and General Research. If you are unsure about whether or not you will need a contract, contact Student Organizations well in advance of your event.

Please review the “Contracts and Agreements” and “Purchase Order” tab under [Student Leader Resources](#) for more information and contact Student Organizations if you have any questions.

DO I NEED A CONTRACT?

Is the event on campus?

YES

NO

Is it self service?

YES

No, you do **not** need a contract

NO, There will be caterers serving - you will need a **PURCHASE ORDER** (*obtain from Student Services*)

Will there be 29 or MORE attendees?

YES

Will there be food?

YES

YES, you do need a contract, regardless of whether or not there will be alcohol. Also, the receipt **MUST** be itemized with food and alcohol **SEPARATED**.

NO

NO, you do not need a contract, but the receipt must say "ALCOHOL ONLY" - **UNLESS** The restaurant has its own contract that needs signing, **IN WHICH CASE** YES, you will need to have a contract signed by the Business Office (Student Services will facilitate)

Will alcohol be served?

YES

NO

NO

NO, you do not need a contract, but the receipt must say "ALCOHOL ONLY", if alcohol is consumed.

The caterers **MUST** have a liquor license and provide a **Certificate of Insurance (COI)**, in addition to the purchase order.

Then the **PURCHASE ORDER** will suffice.

Event Promotion

In today's environment, you need a highly flexible event platform to power event success. Here at the Law School, there are different ways to effectively advertise your event. All of this are free and can get you a lot of eyeballs.

- [Submit an event to LawCal](#)
- [Google Group](#)
- [Front Email](#)
- [Student Organization Website](#)

Room Reservation

- **Columbia Law School Room Reservation (EMS):** All requests for space (JG, Big Warren, Little Warren, and JG Annex) must be submitted to Room Reservations via [Virtual EMS](#). Please review the [room reservations page](#) for additional information (capacity, AV capabilities, etc.)
- **Columbia University Rooms/Space:** If you would like to reserve a room or space at another CU School or venue (Lerner, Low, etc.) Please contact Jeff Bagares as far in advance as possible. Some spaces at the CU must be reserved in the semester prior to the one during which the event is held. Please note that there is a different EMS for CU spaces.

Remember

- For the incoming board members, please do not forget to fill out the “Point of Contact Survey” that we sent. If you did not receive it or not sure if you have filled it out, please email studentorganizations@law.columbia.edu
- For the outgoing board members, please make sure that the incoming board members have the copy of your internal ledger, constitution, transition memo, etc.
- For the outgoing and incoming board members, please submit all outstanding expenses before June 3, 2022.
- We will reach out to organizations “Orientation Chair” in May/June to plan for Student Organization Orientation events for the incoming class.