

# INTRODUCTION

## **Purpose**

---

The purpose of this guidebook is to assist Student Managers in fulfilling their responsibilities to the University of Notre Dame. It presents and explains the University of Notre Dame Athletic Department fiscal policies and procedures that are required to comply with Federal tax law and NCAA regulations. This guidebook will help ensure consistent and fair treatment between teams and departments within the Athletic Department, and uniform revenue and expense reporting for each team.

## **Responsibility**

---

Your participation in the Student Managers= Organization is extremely important to the overall success of our athletic programs. Student Managers and coaches are responsible for complying with this guidebook. Please keep in mind at all times, that your continued participation in the Student Managers= Organization is dependent upon your use of good judgement and your compliance with these policies and procedures.

The University of Notre Dame values and appreciates the commitment of our Student Managers.

## **1. TEAM TRAVEL - BEFORE THE TRIP BEGINS**

---

### **A. Next of Kin Lists**

A *Next of Kin List* must be completed and turned into the Athletics Business Office as soon as your team members are finalized and **before** practice begins. The list should be updated, in writing, as needed, throughout the season.

The list should include the student athlete=s name, social security number, campus address, and campus telephone number, as well as the name(s), address(es), and home and business telephone number(s) of the athlete=s next of kin--the person we should contact in case of emergency.

If any of the parents on the list are divorced, we would like to know which parent is at the home address. Also, name the stepparent, non-custodial parent, home and business phones for each, if applicable. *Daytime work numbers are important as it is often necessary to reach parents during the daytime hours.*

### **B. Travel Rosters and Itineraries**

**Travel Rosters and Itineraries must be filed with the Athletic Director's Office , Business Office, Sport Administrator, and Sports Information prior to every away game.** If necessary, they can be slipped under the door of the Business Office after hours. Use more than one form if your travel roster or itinerary form information exceeds the space allotted.

The Travel Roster/Itinerary must include the names of all travelers (players, managers, coaches, administrators, etc.); departure/return dates and times; method of travel; air carrier; flight numbers; connecting cities; hotel; hotel phone number (direct line); a coach's cell phone number or number where a member of the travel party may be reached at all times; city of destination; playing site; and sport. The name of the playing site and the time of competition are very important - make sure this information is recorded.

### **C. Per Diem/Meal Allowance Lists**

Per diems/meal allowances for student athletes and managers may be issued at the discretion of the coach. Ideally, meals to be covered by per diem/meal allowance, including the amount of per diem/allowance per meal, should be determined prior to submitting the cash advance request for a trip. Only meals that are not provided by the University through direct bill, manager=s credit card, etc., are eligible for per diem/meal allowance.

Recommended per diem/meal allowance, by meal, are:

Breakfast	\$ 7 - 10
Lunch	\$ 8 - 12
Dinner	\$ 10 - 15

All student-athletes on the same team, along with the team manager, must receive identical meal allowances on trips and during vacation periods when the student-athletes are required to remain on campus for practice or competition.

**Each time a per diem/meal allowance is distributed, the recipient must sign for the total amount of money he/she receives.** This can be done while on the bus prior to plane departure, or at your earliest convenience. This procedure must be repeated each time cash is distributed to a student athlete or manager. *Under no circumstances may this procedure be bypassed.* The total of this signed per diem/meal allowance sheet should support the amount of per diem/meal allowance recorded on the Expense Report. Please identify on the Expense Report which meals the per diem/meal allowance covered by putting an Ax@ through the meal(s) on each day affected,

*NOTE: Only student athletes and managers are eligible for meal allowances. Athletic Department coaches and administrators cannot receive meal allowances. Athletics Department staff must report their own travel expenses, including meals. Your cash advance, Traveler=s Cheques and credit card are not meant to be used to cover meal allowances for coaches and administrators.*

#### **D. Request for Cash Advance**

The *Request for Cash Advance* form should be used to request all team travel advances and any home meal money the team may require. The amount of cash requested should be computed based on the *cash needs* for the trip including per diems/meal allowances. *Request only the minimal amount required for the trip.* For security reasons, we prefer Student Managers to carry as little cash as practical on the trips. Alternate methods for payment (American Express Corporate Card and Traveler=s Cheques) are available to cover large expenses, such as hotels, gasoline charges, team meals, and emergency needs. See Sections E & F, below.

It is recommended that all Cash Advance Requests be submitted at one time **prior to the season.** This will require planning for these needs with your coach.

**The American Express Corporate Card should be used whenever practical. Cash requests and usage should be kept to a minimum.** Adequate planning is the key to reducing the amount of cash needed on trips. When possible, make advance arrangements with hotels, transportation companies and restaurants that will direct bill the University or accept the American Express credit card or Traveler=s Cheques. This will minimize the risk of lost or stolen cash.

All requests for advances must be in the Athletics Business Office **two weeks prior** to your departure date. This is necessary so that the Business Office can approve the request, submit it to the General Accounting Office, and receive a check back from that office. Note that the *cash advance* is really a check made payable to the requestor.

Only two Cash Advances can be outstanding at one time per team. Expense reports must be submitted before another advance will be issued.

The first time you send this form to the Business Office, you must have your team roster attached, as this will be sent to Accounting for their records. Each *Request for Cash Advance* is assigned a ATR Number@ by the General Accounting Office. This number should be

---

**NOTE:** Any money left over from your cash advance must be counted and turned into the Business Office **on the day of your return or the next morning.** You should obtain a receipt from the Business Office for the amount of cash you turn in. **Make sure that the receipt is for the amount that you turned in!**

---

documented on your Expense Report to account for the cash advance (see **Completing the Expense Report**).

Weekend arrivals are the only exception to this rule. If the Business Office is closed when you return, you are still responsible for securing the cash throughout the weekend. DO NOT leave cash unsecured in a bookbag, briefcase, locker room, drawer, etc. You are responsible for the safekeeping of the cash advance.

---

Typical cash expenditures for a team trip include:

- a. Per diems/Meal allowances: If allowed by the coach, per diem/meal allowance amounts should be part of the cash advance request, and supported by the team roster form. For recommended per diem amounts, see Section C above.
- b. Tips: Tips for van and bus drivers, hotel services, taxis, etc. Recommended tip amounts are:

Bus trip: \$10 per trip or \$ 20 per day, per driver

Luggage handling/valet: \$2 per bag

Taxi: 15% of the total cost

Restaurants: 15% (Note that most restaurants already include this gratuity in the billing for large parties).

Again, hotel bills, meals, transportation, and other expenses should be paid using the American Express Corporate Card, whenever practical.

## **E. American Express Corporate Cards**

Student Managers are issued American Express Corporate Cards in order to minimize the amount of cash taken on trips. This card should be used to pay for team hotel charges, gasoline charges, transportation, meals, etc., that cannot be billed directly to the University.

Your American Express Corporate Card should be checked out the day of, or the day before, departure and returned immediately after arriving back at Notre Dame. See Sandy in the Business Office to sign out your credit card. You are responsible for securing your card and its usage when it is in your possession. Your Corporate Card should be returned to the Business Office **on the day of your return or the next morning**, unless you come back on a weekend, in which case it is due on Monday.

Notre Dame will pay the balance due to American Express directly. However, the cards are assigned in the names of the Student Managers, and *the Student Managers are responsible for all charges on their card*. **All original receipts from American Express must be turned in with the corresponding Expense Report for the trip.** The billings from American Express are reconciled to the Expense Reports prior to payment.

Policies and procedures governing the use of the American Express Corporate Card are available online under the Athletic Travel & Expense link.

#### **F. American Express Travelers= Cheques**

American Express Travelers= Cheques are available to each Head Student Manager through Sandy in the Business Office. Travelers= Cheques should be checked out and returned just like the Corporate Card, before and after each trip.

The purpose of Travelers= Cheques is to provide emergency cash assistance to the team without having to carry large amounts of cash. Most hotels will cash the cheques, therefore, a manager may carry and cash them as needed. A *Request for Traveler=s Cheques* form should be submitted along with the *Request for Cash Advance*. Again, it is recommended that you plan ahead with your coach and submit these requests two weeks prior to departure.

The Travelers= Cheques should be signed by the Student Manager when he/she receives them, and secured like cash at all times.

#### **G. Sales Tax Certificates**

The University of Notre Dame is exempt from sales tax in many states. However, each state has different sales tax forms that must be presented to take advantage of the tax exemption.

A list of states, and the current sales tax status of the University in that state are included online under the Athletic Travel & Expense link. If you will be traveling to a state which affords the University the sales tax exemption, you should make every effort to take advantage of this discount. The forms you need to present can be obtained from the Athletics Business Office. States may require direct payment from Notre Dame in order to receive the tax exempt discount. Take this under advisement and plan ahead when possible to obtain a purchase order or direct billing arrangement before the trip (see section 5, PURCHASE REQUESTS).

#### **H. Direct Billing to the University**

If you arrange for a hotel to bill the University directly, the hotel must follow the billing instructions provided under Athletic Travel & Expense Forms. Forward these instructions to the hotel when making arrangements. Please make sure hotels understand that bills must be formatted as instructed to ensure prompt payment.

NOTE: If you intend to pay the hotel charges by credit card, a receipt of payment and all of the items specified on the Hotel Billing Instructions are still required on the hotel bill.

If a hotel or other company requires a purchase order to make a reservation, complete a *Purchase Request* form and submit it to the Business Office. This form should identify the number of rooms required, the room rate and the number of nights.

All direct bills, (transportation, restaurants, hotels, etc.) must be sent to the attention listed on the Direct Billing Instructions. Any contracts that these service companies require should also be forwarded to this address. The Business Office will obtain the Athletic Director's signature.

Credit References are available under Athletic Travel & Expense Forms for companies that may request them.

## **2. TEAM TRAVEL EXPENSES - DURING THE TRIP**

---

### **A. Per Diems/Meal Allowances**

See Section I.C., Per Diem/Meal Allowance Lists.

### **B. Tips**

Cash tipping is permitted, when necessary. The Student Manager should be aware of the recommended guidelines (see section I. D. above) and conduct tipping accordingly. The Student Manager should keep adequate records of all cash tips issued, and should document these tips in detail on the trip Expense Report.

### **C. Transportation**

Transportation which is not prepaid by the University, or billed directly to the University, should be charged on the American Express Corporate Card. Appropriate documentation to support the expense (receipt, invoice, etc.) should be acquired to support the expenditure, and attached to the trip Expense Report.

### **D. Hotel, meals, and related expenses**

If prior billing arrangements have not been made, Student Managers are encouraged to use the American Express Corporate Card to pay for these expenses. *Cash usage should be kept to a minimum.* Keep all original receipts for inclusion with your expense report.

For hotel bills, regardless of payment method, make sure the hotel follows the billing procedures outlined in the Hotel Billing Instructions.

**NOTE: Student-athletes are responsible for all incidental charges assessed to their rooms.** All incidentals, which include athlete telephone charges, movie rentals, etc., must be paid before leaving the hotel. NCAA rules stipulate that a student-athlete cannot participate in an athletic contest while outstanding incidental expenses exist. Whether the hotel is billing the University or you are paying by credit card, examine room charges before checkout to identify incidentals and to ensure that the University is paying for the proper number of rooms, etc. **Student-athletes must pay for their own incidental charges before the team checks out of the hotel. No incidental charges should be included on the bill to the University.**

Team meals, that include the coaching staff, should be paid for and expensed by the Student Manager. Individual Coaches meals, however, should not be paid for using the per diem/meal allowance cash or the Corporate Card. Coaches are responsible for covering their own costs and submitting an individual expense report when they eat separately from the team.

Regardless of the method of payment, the Student Manager is responsible for obtaining adequate documentation of all hotel, meal and other trip expenses to support the trip Expense Report. Explanations of expenditures are required on the Expense Report.

### **3. TEAM TRAVEL EXPENSES - AFTER THE TRIP**

---

#### **A. Return of Excess Cash Advances, the American Express Corporate Card, and Travelers= Cheques**

All money left over from your cash advance must be counted and turned into the Business Office **on the day of your return or the next business day.** You should obtain a receipt from the Business Office for the amount of cash you turn in. Make sure to verify the accuracy of your receipt.

The only exception to this rule is a weekend return. If the Business Office is closed when you return, you are responsible for securing the cash. ***DO NOT leave cash unsecured in a bookbag, briefcase, locker room, drawer, etc.***

You should also turn your American Express Corporate Card and remaining Travelers= Cheques into the Business Office at the same time.

#### **B. Completing the Team Travel Expense Report**

There are special Expense Report forms for team travel. See Athletic Travel & Expenses for a copy of the form and the related instructions. Properly completed and approved Expense Reports must be filed with the Business Office within 5 days of your return.

The Expense Report should be a complete accounting of the expenses related to the trip, including cash expenses, American Express Corporate Card charges, and Travelers' Cheques expenses. All expenses should be documented on the Expense Report. Original receipts supporting the expenses should be attached to the Expense Report and turned into the Business Office. Again, original receipts for charges on the American Express Corporate Card will be reconciled to the invoice from American Express when it is sent to us for payment.

A properly completed Travel Roster/Per Diem list should be attached to the Expense Report. The total per this list must agree with the total per diems reported on the Expense Report.

If any explanations for unusual expenditures are required, please note them in the Adetails@ space on lower left of form, or in support attached to the Expense Report.

If you have lost or are missing any receipts, the Missing Receipt Affidavit must be completed and attached to the Expense Report. A copy of the Missing Receipt Affidavit may be found in Athletic Travel & Expense.

Use the *Less: Travel charged on the AMEX Corp Card*, to subtract out the AMEX credit card expenses included in your report.

The *Less: Cash Advance* line must subtract the entire amount of the cash advance received for the trip. Please include the TR number assigned to the cash advance on your report.

The *Less: Travelers= Cheques used* line should be used to account for any Travelers= Cheques used on the trip.

The computed Abalance due the University@ should equal the amount of cash turned into the Business Office as an excess cash advance from the trip. Your receipt for the excess cash should support this amount.

The Expense Report must be signed by the Student Manager and the head coach or his/her designee before it is turned into the Business Office.

### **C. Personal Reimbursements**

If you spend your own money for any minor expense your team needs, such as chewing gum, soda, etc., you can request reimbursement by documenting the expenses in memo form and bringing the memo and original receipts to the Athletics Business Office. Depending on the dollar values of your reimbursement request, you will either receive cash immediately, or the University will issue you a check.

## **4. PAYMENTS FOR OFFICIALS**

Due to stringent Internal Revenue Service guidelines, payments for officials must be broken down into categories of:

GAME FEE  
PER DIEM  
MILEAGE

This is necessary because only the GAME FEE is taxable to the Official.

As soon as the game officials are determined, please submit the following to Sandy in the Business Office.

Sport  
Opponent & Date  
Name  
Address  
City, State, Zip  
Social Security Number  
Amounts due per relevant category (game fee, per diem and/or mileage if applicable)

Sandy will submit your request to Human Resources. It is recommended that officials be paid on game day. Payments for individual services such as officiating are only printed once a week. Requests to pay officials should be submitted at least two weeks prior to the date required.

## **5. PURCHASE REQUESTS**

---

Requests for all team purchases of supplies, equipment, etc. from outside vendors for items in excess of \$25.00 should be placed through the Athletics Business Office using a Purchase Request Form (see Athletic Travel & Expense) as soon as possible. The Athletics Business Office uses this form to prepare the University-required Purchase Requisitions which are submitted to the University Purchasing Department. All Purchase Requisitions submitted to University Purchasing must be authorized by the Business Office.

In an urgent situation, the Business Office can secure a Purchase Order number for orders that require immediate processing. With this P.O. number, you can place the order with a vendor and provide the vendor with the P.O. number for inclusion on their invoice.

Purchase Requests for on-campus purchases at the Bookstore, Varsity Shop, etc., must also be authorized by the Athletics Business Office prior to use.

Typically, the departmental secretaries do the ordering for the coaches, so it is rare that the Student Managers will need to complete the purchasing form. Your coach's signature is required on Purchase Orders.

## 6. MISSED MEALS

---

From time to time, members of your team may have to miss a meal due to the timing of practice or due to a conflict with a class, tutorial, required film, etc. The Business Office can request that points/Domer Dollars be credited to the affected students account.

If this occurs, please send a memo to Sandy in the Athletics Business Office listing the name(s) of the student athletes, the amount/number of points, when they missed the meal, and for what reason (e.g. missed meal, tutorial). This memo must be authorized by the head coach *or* his/her designee *in writing* before this order can be fulfilled. The Business Office requests **2-3 business days notice**.

## 7. RECRUITING HOST MONEY

---

For official recruiting visits to Notre Dame, the Business Office maintains funds to provide a host allowance. In order to receive cash for this purpose, submit a Request for Recruiting Host Money form (see Athletic Travel & Expense) along with a list of the recruits, their student hosts and the amount of money they are to receive. NCAA rules stipulate the following:

Student Host money may not exceed \$30 per day for two days (\$60) or \$45 per day if one student host has two prospects.

Host money is for entertainment purposes only and is not to be used to buy souvenirs (sweatshirts, hats, etc.) for a visiting prospect. Under no circumstances may the money be given directly to a prospect for use at their own discretion.

An expense report must be submitted to account for the usage of the Recruiting Host Money. This expense report must be separate from any other report related to recruiting expenses, such as gas, meals, etc.. Attach a completed "Student Host Statement" for each host and prospect (see Athletic Travel & Expense) as support for the Recruiting Host Money expense report.

## 8. ATHLETIC VAN SCHEDULE

---

1. The Athletic Department has two 23-passenger buses which may be reserved for team transportation. Requests for vehicles should be made in writing to the Business Office (see Athletic Travel & Expense). It is recommended that vehicle requests be turned in for the entire semester based on a team's approved schedule. Exact departure and return times should be turned

in as soon as airline reservations have been made. This will allow the team adequate time to seek alternative transportation if athletic vehicles are not available. Last minute requests will be accommodated based on vehicle and driver availability.

2. A bus schedule will be forwarded to the user which will include the name and daytime phone number of the assigned driver. **It is the responsibility of the user to contact the driver 48 hours prior to use and reconfirm time and pick up location.** A cancellation charge of 4 hours driver wages will be charged to the user if a driver is not notified at least 24 hours in advance of a cancellation.
3. User is responsible for providing the driver with a complete itinerary and travel roster *prior* to departure for any team travel event.
4. Travel expenses - User is responsible for tolls, gas, and parking. While the driver may be included in a team meal, he/she will have their own funds to pay for meals not provided to the team as a group.
5. Drivers are not permitted to handle baggage or perform any activities involving heavy lifting. User is solely responsible for handling baggage.
6. O'Hare/Midway pick ups - It is strongly recommended that a manager or other responsible individual accompany driver when traveling to O'Hare/Midway to pick up a team. Since drivers cannot leave vehicles unattended, the manager would be available to check on flight delays or locate arriving team.
7. Overnight Trips - Driver will have a separate room and all meals will be charged to the user.
8. Seat Belts - all athletic department vehicles contain seat belts which should be worn by passengers. (It is mandatory that passengers sitting in the front row of seats in buses remain seated and wear seat belts.)
9. The wearing of cleats inside athletic department vehicles is not permitted at any time.
10. Passenger Restrictions - Athletic department vehicles are for University related business and team travel. Passengers who are not employees, agents, or students of the University are not permitted to board athletic department vehicles unless a signed waiver has been submitted, in advance, to the athletic department. Persons who are not members of the official travel party must submit a signed waiver.
11. Costs for repair of any damage to the inside of athletic department vehicles will be the responsibility of the user.