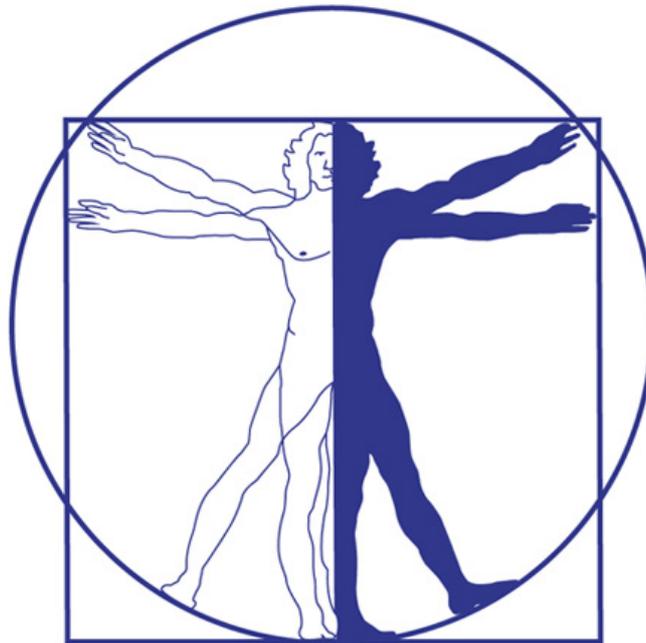


Publication of the Independent Body of Fall 2013

Meagan Jongepier (chairperson),
Julien Beuken, Cas van der Hoven,
Jan Meijer, Olof van der Werf



UNIVERSALIS

Independent Body
Audit Report of Fall 2013

In this second report of the Independent Body the role of the Independent Body is explained to the benefit of the members of University College Maastricht Study Association (UCMSA) Universalis. It serves to clarify the tasks of the Independent Body and present the results of the auditing process concerning the finances of UCMSA Universalis Fall 2013.

| | |
|---|----------|
| Independent Body Audit Report of Fall 2013 | 1 |
| 1 Introduction | 1 |
| 1.1 The Independent Body | 3 |
| 2 Audit | 5 |
| 2.1 Technical issues | 5 |
| 2.2 Content issues | 6 |
| 2.3 Organisational issues | 7 |
| 3 Non-financial audit | 9 |
| 3.1 Independent Body | 9 |
| 3.2 Official documents | 9 |
| 4. Conclusions, discussion and recommendations | 11 |
| 4.1 Transportation | 11 |
| 4.2 Charity Committee – administration of finances | 11 |
| 4.3 Financial clarity | 12 |
| 4.4 Lunch meetings paid by Universalis | 13 |
| 4.5 Payback deadlines | 13 |
| 4.6 Guidelines for Board bonding weekend | 13 |
| 4.7 Independent Body | 13 |
| 4.8 Official documents | 14 |
| 4.9 Academic Council budget proposal | 15 |
| 5 Motions | 16 |
| Motion 1: Funding for transportation of goods and persons | 19 |
| Motion 2: Administration of Charity Committee finances | 20 |
| Motion 3: Financial clarity of events and second hand book sale | 21 |

| | |
|---|----|
| Motion 4: Financial clarity regarding bank account overview | 22 |
| Motion 5: Funding for lunch meetings | 23 |
| Motion 6: Payback deadlines | 24 |
| Motion 7: Board bonding activities | 26 |
| Motion 8: Appointment and term of Independent Body members | 27 |
| Motion 9: Publication of official documents | 28 |
| Motion 10: Semester reports | 29 |
| Motion 11: Documentation of motions | 30 |
| Motion 12: Financial guidelines | 31 |
| Motion 13: Policy manual updates | 32 |
| Motion 14: Responsibility of the Treasurer | 33 |
| Motion 15: Standardized form for motions | 34 |
| Appendix A: Motion form | 35 |

1 Introduction

Dutch law dictates that all registered Associations have their finances checked by an independent third party. It is by virtue of this law that during the Spring 2013 semester, hand in hand with the reforms of UCMSA Universalis and the introduction of the revised Policy Manual, the Independent Body was created. The primary task of the Independent Body is to audit the finances of UCMSA and the accompanying financial report as provided by the at-the-time Treasurer.

The initial tasks of the Independent Body and its structure stretched no further than auditing the expenses of the Association and assuring that the recorded flow of income and expenses matched that of the bank account. However, shortly after the establishment of the Independent Body and the initiation of its activities a revision of the tasks of the Independent Body was proposed to the General Assembly of the Association. It was asked to also comment on the justification of certain expenses. It would not be within the mandate of the Independent Body to overrule the responsibilities of the UCMSA Universalis Board and specifically its Treasurer, yet the Independent Body would advise UCMSA Universalis on its expenses with one main consideration taken into account: is this expense justified in a way that it concerns or benefits the UCMSA Universalis members? The addition of this task and dimension provided a wider and more solid basis for the Independent Body to critically review the semester finances of the Association.

Based on its activities during the most recent auditing process the Independent Body has noted that next to its financial auditing tasks, a number of non-financial reviews and discussions could be held that could improve the functioning, accountability and transparency of the Association. These reviews have been included in this report in chapter 3 and the Independent Body is positive that the General Assembly sees the additional value of them and accepts the report in full, thereby acknowledging the expanded mandate of the Independent Body.

The members of the Independent Body that have worked on the current report are the following:

- Meagan Jongepier (chair)
- Cas van der Hoven (vice chair)
- Olof van der Werf (secretary)
- Julien Beuken
- Jan Meijer

Its activities during the review period were the following:

- To audit the financial administration of the UCMSA Universalis Board of Fall 2013;
- To review and comment on the financial report submitted by the Treasurer of the UCMSA Universalis Board of 2013;
- To assess the functioning of the UCMSA Universalis Board in accordance with the official Policy Manual;

- To write and present a publicly available report based on its activities.

As put forward in the Policy Manual this report is to be finished and published two weeks prior to the General Assembly that includes the discussion of the report, most commonly the first General Assembly of the new semester. We encourage all members to read the report thoroughly and critically reflect on its content. More so, we strongly advise those who will together form the Board of the Association after publication of this report, and the Treasurer in specific, to take notice of the report and read it carefully as it serves to assist and guide the Board. Acceptance of the report by the General Assembly further presses the importance to incorporate the motions of the report in the policies of the Board.

We invite all members to already pose questions and give comments before the General Assembly. Any messages are welcome to be sent to independentbody@gmail.com. Relevant questions will be attached to the final version of the report.

1.1 The Independent Body

Tasks and purposes of the Independent Body

Article 5 of the Policy Manual emphasizes the importance and describes the role of the Independent Body with respect to UCMSA Universalis. The article, in combination with the approved report of the Independent Body concerning Spring 2013, sets the mandate of the Independent Body. The Independent Body is to audit the finances of the Association and is given the additional responsibility to critically discuss these and base motions and other recommendations hereon. The work of the Independent Body in full has been assembled and can be found in this report, which will be published two weeks prior to a special General Assembly at which the Independent Body will orally explain and discuss the recommendations made.

The primary role of the Independent Body is auditing, i.e. checking and verifying the expenses made by the Association as recorded by the Treasurer. One part of this report is to fulfill this task as given to the Independent Body: stating that what the administration overview says is in accordance with the bills, receipts and agreements collected in the books and folders – the complete financial administration. Disparities or mistakes are reported.

However, since the report of Spring 2013 the Independent Body has expanded its mandate beyond a technical audit of the finances to an assessment of the expenses made. During its audit the Independent Body critically discussed and reflected upon the expenses made and whether they ought to be accepted. These discussions are included in this report and form the basis of the recommendations and motions put forward by the Independent Body. It is the intention of the Independent Body that the motions and recommendations included in every report, once accepted, are bundled in a set of guidelines. These guidelines should help the Board to achieve consistency in its policies, should assist the Board in assessing whether certain expenses will be considered justified and should support the Board in its functioning in accordance with the Policy Manual by adding concrete examples and situations to the rules provided by the Policy Manual.

Due to the absence of presidential elections in Fall 2013 no attention is given to tasks related to the issue in this report. The organization and regulation of presidential elections remains one of the tasks of the Independent Body. The current members of the Independent Body are planning to hold presidential elections at the end of the Spring 2014 semester.

It is emphasized by the Independent Body that any points raised, conclusions reached and motions proposed in this report were arrived at without any interference by parties or persons not included in the Independent Body. The report is the result of the auditing and review process performed by the members of the Independent Body that were appointed by the General Assembly held on the 19th of February 2014. Furthermore, it must be noted that, following article 5.2 of the Policy Manual, motions approved by the General Assembly cannot be refuted, unless of course the General Assembly would decide to do so. The Independent Body thus stresses the importance of this report as it sets the background for the proposed motions. The motions that are approved by the General Assembly constitute

an addition to the rules of the Association. The report in totality serves as a guideline to the daily management of the Association.

The Independent Body would like to point out that the role of the General Assembly towards the Independent Body is of key importance for the functioning of the latter. The General Assembly of UCMSA Universalis, i.e. the members of the Association, appoint the members of the Independent Body and grant them their mandate. Those who wish to be member of the Independent Body must notify the chair well in advance, as the chair must propose candidates two weeks in advance to a General Assembly in order for the Association to decide on whether to accept the candidacy or not. Any member of the Association can, when this is believed to be necessary, an extraordinary General Assembly to dismiss members of the Independent Body.

2 Audit

2.1 Technical issues

2.1.1 Form no. 2

The expenses in question are not highlighted on the receipt, so it is unclear which items were paid for and which should not be counted.

2.1.2 Form no. 3

The expenses in question are not highlighted on the receipt, so it is unclear which items were paid for and which should not be counted.

2.1.3 Form no. 67, 69

The expense calculation should be included in an attachment or in the notes form. The expense table of the form should only include the description of the expenses.

2.1.4 Form no. 68

The form lacks a breakdown of the individual expenses. Some parts of the form have been crossed out. If the crossing out was because of a mistake, then a new form should have been used.

2.1.5 Form no. 73

AUC has stolen two UCM sweaters. This is not mentioned in the books. There should be another form explaining the loss caused by the theft.

2.1.6 Form no. 159

The form lacks a receipt for a wooden clothespin (1,60 euros).

2.1.7 Form no. 166

The form lacks a breakdown of the individual expenses. It is unclear what kind of music equipment Universalis paid for.

2.1.8 Form no. 174

The reimbursement should be 4.85 euros (rounded up from 4.83 euros). The form and note on the receipt both mention 4.80 euros, while the total was 4.83 euros.

2.1.9 Form no. 187

The description mentions the sale of 78.6 door tickets, but this is obviously impossible. The description should mention why the amount does not correspond to a multiple of the ticket price.

2.1.10 Form no. 192

The form does not specify whether the money was paid or received, nor whether it was cash or a transaction.

2.1.11 Form no. 202

The cost of one of the expenses was 65,53 euros, but the description of the expense mentions 63,33 euros. The total amount is correct however.

2.1.12 Form no. 210

The form does not specify how much of the total amount was cash and how much was a transaction. The form concerned a deposit for the Blind City Trip.

2.1.13 Form no. 229

The form concerns received money (deposits for the ski trip), but it is classified as a “paid” form. Furthermore, the description does not specify how much of the total amount was cash and how much was transaction.

2.1.14 Form no. 233

An amount of 1.90 euros should have been subtracted from the total, but this did not happen. Therefore the reimbursement made was too high.

2.1.15 Form no. 235

The amount of 5,60 euros mentioned in the description should have been 5,16 euros. Therefore the reimbursement made was too high.

2.2 Content issues

2.2.1 Form no. 37

A car was used to pick up groceries, and the gasoline was reimbursed. However, the reimbursement is for 15 liters of gasoline (25 euros), which is a lot more than should be needed (we estimated that 15 liters of gasoline equals 150 kilometres driven).

2.2.2 Form no. 51

One A2 poster was printed for the Sports Committee (promotion for the Ski Trip). The cost of 36 euros was reimbursed. A single poster should not be this expensive (36 euros).

2.2.3 Form no. 62

The Charity Committee requested 100 euros for their Bollywood event. They exceeded this amount by 38 euros and were reimbursed for the total of 138 euros.

2.2.4 Form no. 67, 69

Universalis rented a car to travel to the UC summit in the Hague. They mistakenly thought this would be cheaper than travelling by train, but Elliot Burke-Perrin (president) paid back

the difference between car rental and train costs. However, Elliot Burke-Perrin did not pay back the taxes (31.94 euros).

2.2.5 Form no. 72

Universalis paid a total amount of 382,19 euros for a Board bonding weekend.

2.2.6 Form no. 89

Universalis paid for garbage bags (1,19 euros) for Fair Friday. However, UCM provides garbage bags at all times, and there is no reason why Universalis should pay for additional garbage bags.

2.2.7 Form no. 91

Universalis paid for a lunch with one UCM staff member and a delegation from Bratislava. UCM should pay for this lunch.

2.2.8 Form no. 111

Universalis paid 5 euros to every organising Party Committee member to use on drinks during the party. The Party Committee should not be paid for their efforts, since other committees are also not paid for their efforts. In article 4.2.5 of the Policy Manual it is stated that “In no case shall UCMSA Universalis members receive financial compensation for their services to the Association” (p. 13).

2.2.9 Form no. 208

Universalis paid for a pair of pants (24,90 euros) for the Theatrical Society. It is not clear what happened to the pair of pants, so it might be the case that someone took it for personal use afterwards. If a prop is only used one time, it should stay in the inventory of Universalis for future use.

2.3 Organisational issues

2.3.1 Form no. 27

Universalis paid for a premium Skype account and Skype telephone system, but realised afterwards that there is a telephone and telephone connection available in the Board room. They returned everything and were able to get the money back for the telephone system (minus 9 euros for shipping costs), but not for the Skype account. We think this loss could have been avoided (as the older Board members should have been aware of the existing telephone system).

2.3.2 Form no. 67, 69

Universalis has tended to rent cars and such without much consideration. However, car rental is expensive and often unnecessary.

2.3.3 Form no. 172

Universalis is paying for two websites at the moment, but neither is being used. They should figure out which one to use and update it more frequently.

2.3.4 Form no. 246

A significant debt of 770,44 euro incurred in the Spring 2013 semester by the then President Elliot Burke-Perrin, was paid back on 27 January 2014. Elliot was requested to refund this debt by means of an official invoice on 26 June 2013 with a payment deadline of two weeks (12 July). This deadline has been passed and the debt has only been paid off more than six months after.

3 Non-financial audit

Apart from the expenses, the Independent Body has taken the liberty to evaluate the non-financial matters of the Study Association as well. Based on conversations with Board members and other Association members, we have noticed the following issues:

3.1 Independent Body

We would like to evaluate the workings of the Independent Body itself, for improvement in the future.

3.1.1 Non-functioning Independent Body of Fall 2013

Ad: Independent Body Fall 2013; Independent Body Fall 2013 chair Matthias Börger.

At the first General Assembly of Fall 2013, the Independent Body for that semester was appointed, consisting of the members Matthias Börger (chair), Meagan Jongepier and Robin Verpalen. According to article 5.1.i and 5.7 of the Policy Manual, at the first General Assembly of Spring 2014, the chair of the Independent Body should have been present and the Independent Body should have presented the auditing report of Fall 2013. However, both these things did not happen. This issue has been brought to the attention of the First General Assembly of Spring 2014. The (current) Independent Body of Spring 2014 has therefore taken the task of auditing the Fall 2013 semester, but this falls outside of the established procedure.

3.1.2 Auditing bank transcripts

Ad: Independent Body Spring 2013; Independent Body Spring 2014.

The Independent Body recognizes that an important part of a credible financial audit contains the reviewing of the transcripts of the online bank account of Universalis. A review of the books is important, but it is also essential to see if the actual transfers and final bank account saldo match the information provided by the Treasurer.

Neither the previous nor the current Independent Body's have reviewed bank statements, but we believe this is a weakness in the audit and should be improved for the future.

3.2 Official documents

Transparency is the key of the existence of the Independent Body, as it provides accountability of the Board towards the members of the Association, as well as enables engagement of the members in the Association.

3.2.1 Availability on the website

Ad: Universalis Board Fall 2013; PR Officer Fall 2013.

The list of documents available on the website of Universalis is incomplete as it does not have all required documents available. The following documents we have found missing:

- Minutes first General Assembly Fall 2013;
- Minutes last General Assembly Fall 2013;
- Financial Report Spring 2013;
- Financial Report Fall 2013;
- Independent Body Report (Auditing Report) Spring 2013;

Furthermore, we believe these documents should also be distributed through the Newsletter. Some of these documents have been published through the Facebook page or in Facebook event pages, but this does not suffice.

3.2.2 Semester reports

Ad: Universalis Board Spring 2013.

According to Article 3.8, the Board is required to publish an Annual Report and an Annual Financial report at the first General Assembly of the Fall semester. However, it seems that this annual report has never been written nor published. It does not appear in the minutes of the respective General Assembly. (Financial reports have been written consistently every semester, but not published.)

3.2.3 Previous Independent Body motions

The Independent Body of Spring 2013 has proposed a number of motions to the General Assembly, many of which were approved. However, these motions, which mostly outlined rules to which the Treasurer would have to conform, have since not been documented separately. We deem it highly unlikely that the Treasurer of Fall 2013, or any Treasurer for that matter, will be able to take all these motions into account when fulfilling her duties. We are afraid these decisions will disappear into oblivion if not carefully recorded.

4. Conclusions, discussion and recommendations

This section highlights some of the more general issues we encountered in Universalis' finances. We believe these should be subject to discussion in a General Assembly. In the next section, we will propose motions based on these discussion points.

4.1 Transportation

Relates to motion 1

In the Fall 2013 semester, the Board has rented cars or taken taxis to travel, do groceries, or for other purposes. There is no existing policy regarding transport for the Board. We believe that in many cases other forms of transport would be much cheaper.

4.1.1 Transportation for travelling

We believe that if Universalis is paying for travel costs (for example for an executive to go a UCSRN meeting), there should be an overview of all the options to make sure that the cheapest option is used. We also believe that renting cars should be discouraged, as the past has shown that renting cars usually comes with a lot of unintended problems.

4.1.2 Transportation for goods

We believe that Universalis should not rent taxis to transport goods (e.g. do groceries), as it is unnecessarily expensive. If the amount of goods (groceries) is high, then the Association should consider ordering the groceries online. For example, Albert Heijn charges between 4,95 euro and 12,95 euro for delivery, which is definitely cheaper than a taxi (they also offer next-day delivery).

4.1.3 Fuel reimbursement

In the books we have encountered disproportional reimbursement for fuel expenses. In order to avoid arbitrary or improper fuel reimbursements we propose a standardized fuel reimbursement rate. This rate should be in accordance with the annual guidelines of the Dutch Government (2014, €0,19 p/km).

4.2 Charity Committee – administration of finances

Relates to motion 2

4.2.1 Internal (within Universalis) administration of income

In the books there is no mentioning of income generated by events (e.g. ticket sales) nor of the contribution to charity by the Charity Committee. There is thus an information gap in the administration of the Universalis Treasurer. The Charity Committee should thus report their incomes at all times to the Universalis Treasurer, who will hold record of them.

4.2.2 Public transparency of Charity Committee donations and income

We believe that because of the special nature of the Charity Committee the Committee should report per event their income (both through Universalis funding and sales) and their costs, resulting in a publicly available overview showing the profit of the Charity Committee that will be donated to charity.

4.3 Financial clarity

4.3.1 Financial overview

Relates to motion 3

The Independent Body has noticed that there is little overview of the relation between different forms belonging to the same event. We believe there should be an overview provided in the books that mentions the events organized by Universalis and their corresponding forms. This overview is ideally visible as well in the digital overview. Doing so enhances the transparency and accountability of finances within Universalis.

4.3.2 Second hand book-sale

Relates to motion 3

The Independent Body proposes that the Universalis Treasurer makes a (short) report at the end of each period, detailing the sales and payments of the second hand book sale. In this report, the books sold should be mentioned, as well as the payments made to the original owners of these books. If the original owners have not been paid, a reason should be provided per person why this did not happen (e.g. said person did not reply to the Treasurer).

4.3.3 Transaction references

Relates to motion 4

The Universalis Treasurer should make sure the forms in the books make a reference to the corresponding online transaction. This enables the Independent Body to check the transactions from the bank account with those reported in the books.

4.3.4 Audit of the Universalis bank accounts

Relates to motion 4

The Independent Body stresses that the Universalis Treasurer should include an exhaustive print-out of the transactions made with the bank accounts of Universalis in the tangible financial overview at the end of every semester.

4.4 Lunch meetings paid by Universalis

Relates to motion 5

The Independent Body noticed that Universalis paid for lunch at several meetings. We think these meetings could be held without lunch funded by Universalis. If lunch is part of the meeting Universalis should not fund the costs of lunch. The Independent Body is divided on this issue, however, we advise the Board and Universalis members to engage in discussion about the issue.

4.5 Payback deadlines

Relates to motion 6

The Independent Body understands that sometimes it may occur that Board members need to return money to the Universalis budget following for example an event or activity. A strict deadline for paying back the debt is then set by the Treasurer. However, on at least one occasion, a debt incurred by a Board member was paid off far past the initial deadline (see 2.3.4). This is an undesirable situation that the Independent Body strongly condemns.

The Independent Bodys, both the previous and current, have attempted to resolve this issue by proposing measures. At the General Assembly of September 2013 a motion was approved to impose a fine of 5% of the total amount if the payment deadline of one week after receiving the invoice is not met, to be paid once over the total amount.

The current Independent Body proposes to incur an additional fine of 5% of the total debt for every month the payment is overdue.

4.6 Guidelines for Board bonding weekend

Relates to motion 7

The Fall 2013 Board has reintroduced Board bonding weekends. There are no guidelines as to how much the Board is allowed to spend on these weekends. The Independent Body proposes a maximum amount of 50 euro UCMSA Universalis funding for Board bonding activities per semester per Board member, but would like to discuss these matters with the General Assembly.

4.7 Independent Body

4.7.1 Terms and appointments

Relates to Motion 8

Articles 5.4, 5.5, 5.6 and 5.7 of the Policy Manual state that at the first General Assembly of the semester (colloquially called "Budget GA") the Independent Body for that semester is appointed by the General Assembly. This Independent Body would be in function during the remainder of the semester, until the next Budget GA in the following semester. Also, this Independent Body would audit the current semester and present these findings the following semester.

This, however, is problematic. The most significant activity of the Independent Body, the audit of the previous semester, takes place in the first weeks of the semester after they are appointed, which requires these members to be present at UCM during both semesters. This means that either some Independent Body members (who are graduating or going abroad) will not be at UCM anymore during the weeks of audit, or that Independent Body members can only be students who are at UCM for two consecutive semesters. The first option is unacceptable and has led to the non-functioning of the Independent Body in Fall 2013 already, and the second option would eliminate a lot of motivated and qualified candidates.

Instead, this Independent Body recommends that the members of the Independent Body are appointed at the last General Assembly of the semester, for the following semester, in the same way as is already done for appointed Board members. As soon as the new semester starts and all documents are available, the newly appointed Independent Body can start auditing and will present their findings at the first GA of the semester. For the remainder of the semester, the Independent Body will be responsible for their other tasks, such as the elections and answering appeals from members.

4.7.2 Internal guidelines

In order to ensure the consistent functioning of Independent Bodies, we propose that the Independent Body establishes a document containing guidelines for executing their functions, especially the auditing of finances and writing of reports and motions.

These guidelines should among others explicitly state that the Independent Body should review the bank statement of Universalis' bank accounts.

4.8 Official documents

4.8.1 Availability of documents

Relates to motion 9

The Board should at all times make all required documents available to its members. These documents include GA minutes, Independent Body reports, Financial reports and Semester/Annual reports.

4.8.2 Semester reports

Relates to motion 10

The Policy Manual currently states that Annual Reports and Annual Financial Reports must be written. As Universalis is a semester-based organisation, we believe it does not make sense to have annual reports. Instead, the Board should publish a Semester Report after each semester, summarizing and self-evaluating its activities during the semester. The Board of Fall 2012 semester has written such a report. Financial reports are already published on a semester basis. The Policy Manual needs to be updated to this.

4.8.3 Documentation of motions in a Financial Guidelines document

Relates to motion 12

As mentioned in 3.2.3, we believe motions that provide guidelines or restrictions on the Treasurer's activities should be carefully documented so that the Treasurer is able to follow them (and members are able to enforce them).

We propose a document (called "Financial Guidelines") containing all applicable motions. This could be an Annex to the Policy Manual.

4.9 Academic Council budget proposal

The Independent Body has noticed that the Academic Council has not presented a budget proposal at the budgetary General Assemblies. In the May 2013 General Assembly, a motion was approved by the General Assembly that stated that the Academic Council has to present a budget proposal at every budgetary General Assembly (similarly to the UCMSA Universalis budget proposal). This budget proposal has to be approved by the General Assembly, or it can be adjusted through (ad hoc) motions. The Independent Body stresses that the Academic Council is currently in violation of this decision by the General Assembly.

5 Motions

| Motion number | Motion title | Motion summary |
|---------------|--|--|
| 1 | Funding for transportation of goods and services | Overview for different forms of transportation; no taxis; standardised fuel reimbursement rate |
| 2 | Administration of Charity Committee finances | UCMSA Universalis cash flow shall include Charity Committee cash flow; Charity Committee shall publish regular updates on the status of their income/donations |
| 3 | Financial clarity for events and second hand book sale | UCMSA Universalis books shall include overview of forms per event; UCMSA Universalis shall publish a (short) report on sales of second hand book sale |
| 4 | Financial clarity regarding bank account overview | UCMSA Universalis books shall refer to corresponding transactions of the bank account overview, if applicable; An exhaustive print out of the bank account statement shall be attached to the tangible financial overview at the end of every semester |
| 5 | Funding for lunch meetings | UCMSA Universalis shall no longer provide funding for lunch meetings |
| 6 | Payback deadlines | Adjustments to motion 6 of the Spring 2013 Independent Body report: The invoice shall be issued within one week after the money has been used; If money is borrowed but not paid back in time, then the amount to be paid back increases by 5% per month after the initial payment deadline; If they payment has not been made one full month after the initial payment deadline, then all UCMSA Universalis members need to be informed about this |
| 7 | Board bonding activities | UCMSA Universalis funding for Board bonding activities shall not exceed 50 euro per Board member per semester |
| 8 | Appointment and term of the Independent Body | In Article 5.5 of the Policy Manual, the words "budget General Assembly" shall be replaced by "last General Assembly of the semester" |

| Motion number | Motion title | Motion summary |
|---------------|-----------------------------------|--|
| 9 | Publication of official documents | <p>The UCMSA Universalis website should at all times have published, insofar possible:</p> <ul style="list-style-type: none"> • the most recent version of the Statutes; • the most recent version of the Policy Manual; • all Minutes of General Assemblies; • all Semester or Annual Reports presented by the Board to the General Assembly; • all Financial Reports presented by the Treasurer to the General Assembly; • all reports presented by the Independent Body to the General Assembly |
| 10 | Semester reports | <p>In Article 3.8, the sentence “The Board shall present both the annual report and the annual financial report at the first GA of the Fall semester.” shall be replaced with “The Board shall present both the Semester Report and the Financial Report at the first GA of the following semester.”; In Article 3.9.iv, the words “annual report” shall be replaced by “Semester Report”</p> |
| 11 | Documentation of motions | <p>the minutes of the General Assembly shall always have an appendix containing the approved texts of the proposed motions; the Board shall administer a comprehensive collection of all approved motions in chronological order which is publicly available and accessible for all Universalis members</p> |
| 12 | Financial guidelines | <p>A document named “Financial Guidelines” shall be created by the Board; This document shall include all motions approved by the General Assembly regarding the freedoms and the limitations thereof of the Treasurer in their original form; The Board has the freedom to decide on the structure of the document, insofar the intended purpose is honoured; The Board will be made responsible in keeping this document up to date; This document will be added to the Policy Manual under “Annex B”</p> |
| 13 | Policy manual updates | <p>The Board shall update the Policy Manual within two weeks after every General Assembly at which motions were approved by the General Assembly; The updated Policy Manual shall replace all official versions of the Policy Manual in circulation, most notably the online version; The first UCMSA Universalis newsletter after updating the Policy Manual shall notify all members of the Association that the Policy Manual is updated and where they can find the most recent version</p> |

| Motion number | Motion title | Motion summary |
|---------------|---------------------------------|---|
| 14 | Responsibility of the Treasurer | <p>In the case that the Treasurer does not approve an expense, but the majority of the Board does, the expense can proceed;</p> <p>In this case, the form should explicitly mention the dissenting opinion of the Treasurer;</p> <p>In this case, the form should explicitly contain the signatures and full names of the Board members that do support the expense; In this case, the Treasurer is not responsible for the expense; In this case, the Board members that signed for the expense adopt the responsibility for the expense</p> |
| 15 | Standardized form for motions | <p>A standard motion format as included in Appendix A of the Independent Body Report of Fall 2013 shall be used for all proposed motions at the General Assembly; At the General Assembly, paper print outs of a motion template should be available; Ad hoc motions can only be considered if filled out on these templates and handed in at the chairperson of the General Assembly if submitted; If approved, these ad hoc motions shall be transcribed, documented and included in the minutes of the General Assembly as all other motions</p> |

Motion 1: Funding for transportation of goods and persons

Submitted by: Independent Body

Universalis members convened at the General Assembly

noticing that

- currently there are no guidelines regarding transportation of goods and persons (e.g. taxi fares, car rentals, train tickets);
- both the previous and current Independent Body have encountered problems with transportation costs;

considering that

- UCMSA Universalis expenses should be balanced between reasonable and low cost;
- part of the Independent Body's task description is to propose motions that, if approved, result in financial guidelines for future Boards;

decides that

- whenever UCMSA Universalis is considering using paid transportation services, an overview should be made of all the options, and the least expensive yet realistic option should be taken;
- in no case should taxis be used to transport goods;
- whenever UCMSA Universalis reimburses fuel costs to its members, a standardized fuel reimbursement rate should be used. This rate should be in accordance with the annual guidelines of the Dutch Government (2014, €0,19 p/km);

and proceeds to the order of the day.

Motion 2: Administration of Charity Committee finances

Submitted by: Independent Body

Universalis members convened at the General Assembly

noticing that

- there is no mentioning in the books of income generated by Charity Committee events nor of the regular contributions to charity by the Charity Committee;
- there is not enough transparency of the Charity Committee's finances, i.e. what happens with their revenue;

considering that

- all cash flow of UCMSA Universalis should be mentioned in the books;
- UCMSA Universalis members that donate to the Charity Committee want to know what happens with their donation;

decides that

- the Charity Committee should report their income, expenses and donations at all times to the UCMSA Universalis Treasurer, who will hold record of them similarly to how other committees' income is recorded;
- the Charity Committee should publish reports per event or time period detailing their income or donations, resulting in a publicly available overview showing the profit of the Charity Committee that will be donated to charity;

and proceeds to the order of the day.

Motion 3: Financial clarity of events and second hand book sale

Submitted by: Independent Body

Universalis members convened at the General Assembly

noticing that

- it is unclear what the relation is between different cash flow forms for the same event;
- there is no overview of the sales and reimbursements of second hand books sold in the second hand book sale;

considering that

- the finances of UCMSA Universalis should be easily comprehensible and transparent;
- better financial overviews will result in better Independent Body reports;

decides that

- an overview should be provided in the books that mentions the events organized by UCMSA Universalis and their corresponding forms. Ideally this overview is also provided in the digital overview;
- The UCMSA Universalis Treasurer should provide a (short) report at the end of each period detailing the sales and payments of the second hand book sale. In this report, the books sold should be mentioned, as well as the payments made to the original owners of these books. If the original owners have not been paid, a reason should be provided per person why this did not happen (e.g. said person did not reply to the Treasurer).

and proceeds to the order of the day.

Motion 4: Financial clarity regarding bank account overview

Submitted by: Independent Body

Universalis members convened at the General Assembly

noticing that

- there is no reference in the books to corresponding transactions in the online bank account overview of UCMSA Universalis;
- there is no copy of the transaction overview of the UCMSA Universalis bank account in the tangible financial overview;

considering that

- the finances of UCMSA Universalis should be easily comprehensible and transparent;
- better financial overviews will result in better Independent Body reports;

decides that

- the cash flow forms in the books should refer to their corresponding bank account transactions, if applicable;
- an exhaustive print-out of the transactions made with the bank accounts of UCMSA Universalis should be included in the tangible financial overview at the end of every semester;

and proceeds to the order of the day.

Motion 5: Funding for lunch meetings

Submitted by: Independent Body

Universalis members convened at the General Assembly

noticing that

- UCMSA Universalis has paid for several lunch meetings;

considering that

- these meetings could be held without lunch;

decides that

- UCMSA Universalis should not provide funding for such meetings;

and proceeds to the order of the day.

Motion 6: Payback deadlines

Submitted by: Independent Body

Universalis members convened at the General Assembly

noticing that

- motion 06 proposed by the Spring 2013 Independent Body report was accepted (see below):
 1. Board members might use the Universalis account for private expenses in emergency cases, provided that the money is paid back within a week;
 2. all expenses need to be filed in the financial administration;
 3. a clear overview of what the money was used for is provided to the Association as well as proof of bank transfer, since the Association has responsibility for the consequences of the expenses;
 4. if money is not paid back in time, an invoice has to be made to the person having used the money; an additional fee of 5% of the total amount has to be paid to the Association;
 5. the file of the expense has to include the reason of necessity which explains the reasons for the use of the card to the Association's members;
 6. when this all not happens, the members of the Association need to be informed about the amount of money and by whom this has to be paid back in order to allow the Association's members to check, and possibly complain about, the expenses which are not needed for the Association;
 7. this has to appear in the administration books of the Association;
- if a Board member has to pay back UCMSA Universalis money used for private expenses, then there is no incentive to pay after the initial payment term;
- the invoice is only issued to the person having used the money after the initial payment term of one week;

considering that

- Board members that have used UCMSA Universalis money should be incentivized to pay as soon as possible (ref. 2.3.4 of this report);
- the invoice should detail the payment term, and therefore be made to the person having used the money before the payment deadline;

decides that

- point 1 of motion 06 proposed by the Spring 2013 Independent Body report should be changed to the following: "Board members might use the Universalis account for private

expenses in emergency cases. In this case, an invoice should be issued to the person having used the money within one week of said person using the money, stating a payment term of one week.”

- point 4 of motion 06 proposed by the Spring 2013 Independent Body report should be changed to the following: “if the money is not paid back in time, an additional fee of 5% of the total amount has to be paid to the Association. For every full month passed after the payment deadline, an additional fee of 5% shall be added to the total amount to be paid;”
- point 6 of motion 06 proposed by the Spring 2013 Independent Body report should be changed to the following: “if the payment has not been made after the first full month after the initial payment deadline, then the members of the Association need to be informed about the amount of money and by whom this has to be paid back in order to allow the Association’s members to check, and possibly complain about, the expenses which are not needed for the Association;”

and proceeds to the order of the day.

Motion 7: Board bonding activities

Submitted by: Independent Body

Universalis members convened at the General Assembly

noticing that

- the Fall 2013 Board has brought back the tradition of organising Board bonding weekends;
- UCMSA Universalis has contributed 55 euro per Board member participating in this activity;
- there are currently no rules regarding the contribution from UCMSA Universalis to these activities;

considering that

- Board bonding activities are good for the team building of the Board and in the benefit of the Association;
- a limit needs to be set as for the contribution UCMSA Universalis makes to these activities;

decides that

- for Board bonding activities, the contribution made by UCMSA Universalis can be of a maximum of 50 euro per Board member per semester, regardless of the number of activities this is used for;

and proceeds to the order of the day.

Motion 8: Appointment and term of Independent Body members

Submitted by: Independent Body

Universalis members convened at the General Assembly

noticing that

- currently members of the Independent Body are appointed at the first General Assembly of the semester;
- at least four times, Independent Body members have not been studying at UCM anymore at the time of presentation of the Independent Body report;

considering that

- the quality of auditing the Association is jeopardized if Independent Body members are not able to be present at UCM during the auditing;
- only appointing Independent Body members who will be present for two consecutive semesters severely restricts the numbers of candidates;

decides that

- in Article 5.5 of the Policy Manual, the words “budget General Assembly” shall be replaced by “last General Assembly of the semester”;

and proceeds to the order of the day.

Motion 9: Publication of official documents

Submitted by: Independent Body

Universalis members convened at the General Assembly

noticing that

- many documents which are of the interest to the members of UCMSA Universalis are not published on the website or via email;

considering that

- the availability and accessibility of important documents is a key requirement for transparency in the Association;
- the availability and accessibility of important documents is a key requirement for member engagement in the Association;
- transparency and member engagement are desired goals by the General Assembly for the Association;

decides that

- on the official Universalis website, must at all times be published, insofar these documents are still available:
 - the most recent version of the Statutes;
 - the most recent version of the Policy Manual;
 - all Minutes of General Assemblies;
 - all Semester or Annual Reports presented by the Board to the General Assembly;
 - all Financial Reports presented by the Treasurer to the General Assembly;
 - all reports presented by the Independent Body to the General Assembly;

and proceeds to the order of the day.

Motion 10: Semester reports

Submitted by: Independent Body

Universalis members convened at the General Assembly

noticing that

- currently Article 3 of the Policy Manual speaks of the “annual report” and “annual financial report”;

considering that

- UCMSA Universalis is a semester based organisation;
- current practice is that financial reports are published semesterly and not annually;
- Board members (except the President) rarely serve during a whole academic year, but rather resign or start halfway the academic year;

decides that

- In Article 3.8, the sentence “The Board shall present both the annual report and the annual financial report at the first GA of the Fall semester.” shall be replaced with “The Board shall present both the Semester Report and the Financial Report at the first GA of the following semester.”
- In Article 3.9.iv, the words “annual report” shall be replaced by “Semester Report”.

and proceeds to the order of the day.

Motion 11: Documentation of motions

Submitted by: Independent Body

Universalis members convened at the General Assembly

noticing that

- the full texts of proposed and approved motions are not documented in the minutes of General Assemblies;
- these texts cannot be found anywhere else;

considering that

- the full texts of proposed and approved motions contain the decision of the General Assembly;
- decisions of the General Assembly cannot be adhered to if these are not documented;

decides that

- the minutes of the General Assembly shall always have an appendix containing the approved texts of the proposed motions;
- the Board shall administer a comprehensive collection of all approved motions in chronological order which is publicly available and accessible for all Universalis members;

and proceeds to the order of the day.

Motion 12: Financial guidelines

Submitted by: Independent Body

Universalis members convened at the General Assembly

noticing that

- there is no central location to consult the motions submitted by the Independent Body and approved by the General Assembly concerning financial activities of the Treasurer;

considering that

- these motions are often too specific to be included in the Policy Manual;
- a collection of these approved motions will aid the Treasurer in conforming to these rules;
- a collection of these approved motions will enable the members of Universalis and the Independent Body in holding the Treasurer accountable;

decides that

- a document named “Financial Guidelines” shall be created by the Board;
- this document shall include all motions approved by the General Assembly regarding the freedoms and the limitations thereof of the Treasurer in their original form;
- the Board has the freedom to decide on the structure of the document, insofar the intended purpose is honoured;
- the Board will be made responsible in keeping this document up to date;
- this document will be added to the Policy Manual under “Annex B”;

and proceeds to the order of the day.

Motion 13: Policy manual updates

Submitted by: Independent Body

Universalis members convened at the General Assembly

noticing that

- several motions are submitted by members during various General Assemblies;
- the majority of these motions are approved by the General Assembly;
- the most recent version of the online published Policy Manual is of April 2013;

considering that

- approval of motions should result in incorporation of motions in the rules upon which the Association should base its policies;
- the rules of the Association are given in the Policy Manual;
- members should have access at any time to the most recent version of the Policy Manual;

decides that

- the Board shall update the Policy Manual within two weeks after every General Assembly at which motions were approved by the General Assembly;
- the updated Policy Manual shall replace all official versions of the Policy Manual in circulation, most notably the online version;
- the first UCMSA Universalis newsletter after updating the Policy Manual shall notify all members of the Association that the Policy Manual is updated and where they can find the most recent version;

and proceeds to the order of the day.

Motion 14: Responsibility of the Treasurer

Submitted by: Independent Body

Universalis members convened at the General Assembly

noticing that

- the Independent Body of Spring 2013 has proposed a motion concerning the responsibility of the Treasurer for all expenses;
- this motion was rejected, but an ad hoc motion was approved that mandated the following Independent Body to reconsider this motion;

considering that

- sometimes the majority of the Board decides on expenses which the Treasurer does not support;
- the Treasurer cannot be made responsible for expenses which the Treasurer did not approve;

decides that

- in the case that the Treasurer does not approve an expense, but the majority of the Board does, the expense can proceed;
- in this case, the form should explicitly mention the dissenting opinion of the Treasurer;
- in this case, the form should explicitly contain the signatures and full names of the Board members that do support the expense;
- in this case, the Treasurer is not responsible for the expense;
- in this case, the Board members that signed for the expense adopt the responsibility for the expense;

and proceeds to the order of the day.

Motion 15: Standardized form for motions

Submitted by: Independent Body

Universalis members convened at the General Assembly

noticing that

- there are different formats used for motions proposed at the General Assembly;
- the Board does have a motion form on their website available;
- often proposed motions are not formulated as a decision by the General Assembly;
- ad hoc motions are only documented in the minutes;

considering that

- an inconsistent format or an incomplete motion can lead to misunderstanding and misinterpretation of motions;
- clear understanding of motions is essential in order to ensure adherence to the rules;

decides that

- a standard motion format as included in Appendix A of the Independent Body Report of Fall 2013 shall be used for all proposed motions at the General Assembly;
- at the General Assembly, paper print outs of a motion template should be available;
- ad hoc motions can only be considered if filled out on these templates and handed to the chairperson of the General Assembly if submitted;
- if approved, these ad hoc motions shall be transcribed, documented and included in the minutes of the General Assembly as all other motions;

and proceeds to the order of the day.

Appendix A: Motion form

Motion <number>: <Title>

Submitted by: <name or title of those who submit the motion>

Universalis members convened at the General Assembly

noticing that

- <description of facts that are noticed by whomever submits the motion>;

considering that

- <description of the considerations upon which the motion is based>;

decides that

- <description of proposed points of action or decisions. Once approved by the General Assembly these decisions will be a binding guideline of the Association>;

and proceeds to the order of the day.