



Student Affairs

Activity and Service Business Office

Florida International University
Student Government Association

Activity & Service Fee
Financial Procedures Manual

**Fiscal Year
2016-2017**

TABLE OF CONTENTS

Contents

INTRODUCTION	3
ABOUT THE A&S FINANCIAL PROCEDURES MANUAL	4
I. Purpose of the Manual	4
II. Authority and Effect.....	4
III. Duties of Student Government Funded Organizations.....	4
STUDENT GOVERNMENT ASSOCIATION	5
Student Body Comptroller.....	5
STUDENT GOVERNMENT FINANCIAL PROCESS	6
I. Budgets	6
II. Funding Categories.....	6
III. Special Request Process outside of Regular A&S allocation process	7
SPENDING YOUR FUNDS	7
Prerequisites for Spending	7
Authorized Signature	7
Purchasing Procedures	7
TRAVEL	10
General Information	10
Prerequisites for Travel Spending	10
DURATION of A&S ALLOCATIONS	12
YEAR-END SPENDING	12
GENERAL SPENDING REGULATIONS	12
ADMINISTRATION AND AUTHORIZATION	14
ATTRACTIVE PROPERTY	15
CASH CONTROL POLICY STATEMENT (1110.010)	15
General overview of University Policy.....	15
Departmental Safety Procedures.....	16
Departmental Reconciliation Procedures.....	16
SELF-GENERATED FUNDS	17
OFF-CAMPUS ACCOUNTS	17
FUND-RAISING ACTIVITIES	17
Approved on-campus fundraising activities	18
Fundraising activities not allowed on campus.....	18

INTRODUCTION

This manual will assist you and your organization or departments with the policies and regulations which delineate how to request spending of your A&S funds allocation.

Currently, students pay \$14.85 in Activity and Service fees for every hour in which they are enrolled. This money then goes into an account and as required by law is allocated by the Student Government Association. The projected total budget for FY 16-17 is \$18.1 million. The yearly budget directly funds the student centers such as the Graham University Center, Wolfe University Center, Campus Recreation centers, FIU student programs, and Student Organizations.

Please remember these funds are allocated to your organization to help it fulfill its mission. These are student dollars and not your personal accounts. By law, these funds are to be spent to benefit the student body. Student Government commends the many organizations that serve our community. However, it is not the purpose of A&S funds to subsidize community projects (see section on fund-raising events). Please use these funds allocated to your organization to benefit the student body.

This manual will help you spend your funds according to University and SGA rules and regulations. The A&S Business Office (ASBO) and Campus Life Offices at Modesto Maidique Campus (MMC) and Biscayne Bay Campus (BBC) are here to help and assist you in any way we can. Please give us a call, send us an email, or come by and visit if you have any questions or concerns. We are here to help.

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This financial procedures manual is intended for organizations, departments and student groups funded with Activity and Services (A&S) Fees. The Activities and Service Business Office (ASBO) administers the allocation of student A&S Fees. A&S fees are authorized under Florida Statute 1009.24. Fees are collected by Florida International University's Registrar's Office as a component of tuition in the amount recommended annually by the A&S Fee Committee and approved by the Board of Trustees.

Florida Statutes 1009.24 (10)(b) limits the use of A&S fees as follows:

"The student activity and service fees shall be expended for lawful purposes to benefit the student body in general. This shall include, but shall not be limited to, student publications and grants to duly recognized student organizations, the membership of which is open to all students at the university without regard to race, sex, or religion. The fund may not benefit activities for which an admission fee is charged to students, except for student-government-association-sponsored concerts...Unexpended funds and undisbursed funds remaining at the end of a fiscal year shall be carried over and remain in the student activity and service fund and be available for allocation and expenditure during the next fiscal year."

ABOUT THE A&S FINANCIAL PROCEDURES MANUAL

I. Purpose of the Manual

This manual is written for A&S funded entities to inform them of the financial policies and procedures so that they can manage A&S fees efficiently. It covers the basic financial policies of SGA and outlines the responsibilities, accountability and restrictions for use of A&S funds. These procedures are revised and updated as changes occur. This manual defines the standards of financial accountability and fiscal management which the users of A&S funds must adhere.

II. Authority and Effect

The policies and procedures outlined in this manual are a compilation of the rules and laws that oversee the operation of A&S funding finance. Florida statutes, Florida International University policy and procedures (Controller's and Purchasing Offices rules and procedures), and the Florida International University SGA Finance Code provide the authority and contain the laws and policies that support these policies and procedures. These policies and procedures must be strictly adhered to and will be vigorously enforced. Failure to comply with the provisions of this manual may result in action as outlined by the Student Government Finance Code.

III. Duties of Student Government Funded Organizations

- A. Each organization or department, funded wholly or in part by A&S funds, must obtain a copy of, and is responsible for compliance with, the contents of the Student Government Finance Code and A&S financial procedures manual.
- B. Every A&S fee recipient is required to maintain an organized internal set of financial records.
- C. Financial representatives of each organization must turn over all financial materials to their successors at the end of their terms in office.
- D. Every Student Affairs Director, Student Director/President and financial officer shall be required:

1. To attend a financial workshop given by the ASBO and Campus Life Office.
2. Sign an authorized signature form, statement of understanding of University policies and procedure and the Student Government Finance Code.
3. Every A&S funding recipient is responsible for reading and understanding the duties and requirements as stated in this financial procedures manual.
4. Every A&S fee recipient should keep a listing of Attractive Property inventory and/or equipment under a value of \$5,000.00. Inventory and/or equipment should always be maintained in its original state and not altered in any way and maintained on University premises.

STUDENT GOVERNMENT ASSOCIATION

The Student Government Association is the university-wide governing body representing students in all divisions of the university. The SGA consists of executive, legislative, and judicial branches. The powers of the executive branch are vested in the student body president and vice president who represent the concerns of the entire student body. The students elect these two officers each spring semester. Some of the duties of the student body president and vice president include:

- 1) Administering and enforcing the laws of the student body;
- 2) Signing or vetoing acts of the student senate;
- 3) Calling and presiding over meetings of the student body;
- 4) Making recommendations for legislation to the student senate; and
- 5) Creating new programs that address the needs of the students or better the campus.

The judicial branch functions as the supreme court of the student body. This branch hears appeals from groups or individuals on such issues as controversies involving constitutionality of actions by students or student groups and over violations of the student body constitution and statutes. The legislative branch is made up of the student senate. Each of the 30 members of the senate represents academic divisions of FIU and works diligently to ensure that all students are heard and their interests are represented. Senators sponsor bills to appropriate funds, adopt statutory amendments and revisions, and approve constitutional amendments for the student body electoral process. Senate elections are held in the spring.

Student Body Comptroller

The Student Body Comptroller shall make periodic audits of all budgets, thus stressing the importance of maintaining an accurate set of financial records. It is the duty of the director/president and the financial officer to ensure compliance with all audit recommendations made by the Student Body Comptroller as well as the inspector general's office of FIU.

The Activity and Service Business Office is an administrative support office responsible for providing information to all student organizations, executive agencies, bureaus and funding boards. Expenditures drawn by Councils, bureaus, branches, and student organizations from A&S monies must be reviewed and approved by the treasurer for undergraduate organizations. The Student Body Comptroller will receive a monthly report from A&S for all expenditures by bureaus, councils and organizations. If any expenditure is rejected, it must have the approval and signature of the Student Body Comptroller.

STUDENT GOVERNMENT FINANCIAL PROCESS

I. Budgets

The budget process is the primary means where A&S fees are allocated to student organizations. Student Government Budget Request information is available on the A&S Business Office website. Budget Request deadlines and budget hearings deadlines are announced by the A&S Business Office.

A. Budget Request Preparation

- Official Budget Request form must be used to request A&S funds.
- Training to complete the form will be given every year.
- Forms must be completed in their entirety.
- Forms must be submitted by posted deadline.

B. Budget Process

- Petitions for Budget Requests are announced and Submission deadlines announced.
- Hearings are scheduled at MMC/BBC campuses.
- Deliberations are held
- Final budget submitted to VP for Student Affairs
- VP for Student Affairs/FIU President or his designee has 10 days to review and approve budget.

C. Once Funds are Allocated

- Variance Reports (prepared in conjunction with Campus Life Advisor) must be submitted on a monthly basis.
- Variance training is required.

II. Funding Categories

- **Salary:** An expenditure category to pay staff employees.
- **OPS Wages:** An expenditure category to pay for temporary employment.
- **Expense:** An expenditure category that details the cost of expendable items. For example, printing, office supplies, facility rentals, travel and food. Please note the awards for recognition should be restricted to trophy, plaques or certificates. Any other form of recognition must be approved by Student Body Comptroller.
- **OCO:** An expenditure category for non-consumable and non-expendable equipment that cost \$5,000.00 or more and has a life expectancy of more than a year.

III. Special Request Process outside of Regular A&S allocation process

- Financial proposal should be submitted to through the student body Comptroller at either MMC or BBC. The Finance Chair committee of each campus will meet and allocate the appropriations.
- Comptroller must ensure request complies with A&S financial procedures manual.

Each entity is responsible for being aware of all deadlines for budgets.

SPENDING YOUR FUNDS

Prerequisites for Spending

There are three conditions that must be met prior to spending your funds.

1. A student organization must be officially recognized with the (Campus Life Office, GC 2240 or Campus Life Office at BBC, WUC 141) to receive funding. Please check with the Council for Student Organizations (CSO) at MMC or the Student Organizations Council at BBC. For more information visit: campuslife.fiu.edu
2. Every student director/president and financial officer is required to attend the financial training designed to teach you the policies and procedures for expending your funds given by the A&S Business Office. Also the Council for Student Organizations at MMC and Student Organizations Council at BBC offer an organizational training where they go over portion of the financial training.
3. Your organization must have at least two authorized signatures and advisor's signature on file with the Campus Life Office along with the signed Statement of Understanding in the A&S Business Office.

Authorized Signature

For any expenditure, the signature of the organization advisor shall be required. This signature shall not be construed as an approval by the advisor. It shall only serve as confirmation that the advisor has been consulted.

Purchasing Procedures

*****If your organization is using Activities and Service Fees (funds from SGA),
Your event is required to be open and free to ALL FIU students.*****

The SGA Finance Code requires that all expenditures be made through an established process. In order to spend your SGA funds, you must complete [File for Funds](#) and/or [Travel Request](#) forms through OrgSync. The form will route for the organization's advisor approval and then to the Campus Life

advisor. Make sure to submit your form with at least 15 business days prior to the desired event/purchase date.

File for Funds must include:

- Quote or Estimate of purchase
- Flyer/announcement for the event and must have the SGA logo or affirm that event is funded by SGA, also it needs to include “Open to all FIU students”

The Campus Life advisor will review the File for Funds request and if there are any questions or your request is declined you will see it through OrgSync.

At no time before the File for Funds form request is approved should your organization commit any funds. Individuals/organizations that make a purchase without prior approval should understand that they will not be reimbursed and should consider the purchase a donation.

The SGA Finance Code prohibits paying expenditures without proper authorization. Overspending is also prohibited. Organizations are responsible for reimbursing Student Government for the amount overspent.

Your organization’s SGA money is spent through the use of a Purchase Order (PO), PCard, Interdepartmental Transfer Form and internal smartbilling. NO reimbursements are allowed.

Purchase Order: an official document issued by FIU’s Purchasing department that lists all the order details (items, quantities, prices, contacts, authorized users, dates valid, and PO#). This document goes to the vendor and acts as a guarantee of payment for their goods/services.

PCard: The University Credit Card is designed to improve efficiency in processing; it allows the A&S Business Office to make purchases of materials, supplies, services and non-capital outlay (OCO) equipment directly from any vendor that accepts VISA. Orders can be placed by phone, by fax, over the Internet or in person. This is the most common way of paying for items.

Smart Billing - this is used for ON-CAMPUS vendors such as the Graham University Center, Wolfe University Center, Publications, Parking Service, and other FIU departments.

Agreement for Services - this is used when you employ someone for a service rather than a commodity. Example: production, staging and lighting. Payment will be issued after services rendered. Please work with the Campus Life Office in each campus to make sure all forms are taken care of before the event, due to the different services. A completed fully executed contract which has been processed through FIU’s Purchasing Department must be received before a commitment to vendor is made. Most services require that the vendor has an insurance form filed with the University’s Purchasing department.

Entertainment Performance Agreement - A contractual service occurs when you hire a person or group to provide you with a service instead of a commodity. Examples are DJ’s, comedians, lectures and bands. Student organizations ARE NOT authorized to sign ANY contracts (they are not legal entities of Florida International University). All requests for an entertainment performance agreement must be reviewed and signed by the VP of Student Affairs.

The purchasing process for an entertainment performance agreement entails completing the appropriate Contract Information form and attaching all essential documentation. All paperwork must be submitted

a least 15 business days prior to the event date. If a check is needed on the day of the event, it must be indicated on your request form and submitted 20 business days prior to the event date.

FIU employees, in any capacity (full-time, part-time, OPS, etc.), cannot be paid via a purchase order since they cannot be classified as an independent contractor. Student organizations, agencies, bureaus, and affiliated projects cannot pay FIU employees or organization members for services rendered or for any goods.

*****After obtaining the goods/services, your organization needs to submit the receipt/invoice from the vendor and a sign-in sheet of students that attended to the A&S Business Office or (Campus Life Accounting Office at BBC) within 5 days of the purchase. This is to ensure the vendor receives payment in a timely fashion. ***** Failure to comply with completion of the Purchasing process may result in a “hold” on your student records.

Please note: Items purchased for recurring use must be stored on campus and must be able to present such inventory for audit.

For purchases over \$1,500, the organization must provide quotes from three different vendors. A request cannot be processed without this information. For example, if an organization wants to rent buses to go out of town, they must provide three quotes from competition vendors. If this information is not given, the FIU purchasing department will reject the request.

Suppliers

An organization may purchase from any supplier as long as they accept purchase orders and/or University Credit Card. If this is the first time the supplier is used by FIU, the supplier will need to fill out the necessary information under:

http://finance.fiu.edu/purchasing/2supplier_reg_portal.html click on supplier application.

If the supplier accepts the University Credit Card, it is not necessary for the supplier to be added in the purchasing system.

Common suppliers that **DO NOT** accept purchase orders: Publix, Costco, BJ’s, Party City, Sam’s, Walmart, Target, Winn Dixie, Dollar Tree and others. Please make sure to confirm with the store manager to see if they accept purchase orders.

Office Supplies

If your organization is purchasing office supplies, make sure to have the description and item number from the Office Depot website, since they are the only authorized office suppliers. Office Depot is specifically contracted by Florida International University as an office supply vendor. Please contact the A&S Business Office for the purchase of office supplies.

Catering

Catering Services are defined as the business of providing foodservice (including alcoholic beverages, as applicable) for groups larger than ten people at FIU, or such other designated location which is paid for with University funds. **Take-out and drop-off orders are not considered catering services.**

The Office of Business Services has issued a list of authorized caterers who will provide services for FIU campuses. The caterers offer a range of services, from small breakfast menus to large formal events.

Please note that catering vendors are limited to those on this website as Preferred Caterers. You can find out more about the selected caterers at <http://shop.fiu.edu/dining/catering/preferred/index.html>

Student organizations with catered services will need to use Preferred Caterers for on-campus and off-campus events. If the student organization uses a facility that requires the use of the facility caterer, then this requirement it is waived. Make sure to check with A&S Business Office for more information.

T-Shirt Suppliers

All tee shirts AND promotional items (such as pens, cups, etc) must contain the SGA logo (which can be found on the SGA website) or state "funded by students through SGA". Please visit the Publications staff at Campus Life for vendor options and rules and regulations regarding printed material.

Receipts and Vendor Payment

Once you receive the goods or services the vendor should give you an itemized invoice or receipt. This invoice is of vital importance to your organization as well as the University, and should be submitted to the A&S Business Office or Campus Life Accounting Office within 5 days of your purchase. Receipts must have the organization's name and the purchase order number on it. Failure to turn in receipts in a timely fashion will result in an organizations funds being frozen and/or the student's records being held.

Games of Chance

Organizations planning events which include any games of chance such as "Casino Night" must obtain approval from the Department of Campus Life. Unless an organization is registered as a 501c non-profit; raffles are not permitted. Silent auctions, however, are permitted. You can't use A&S funds to purchase items for auction.

Public Performance Rights for Copyrighted Video Recordings

If your organization is publicly showing a movie, DVD, film, show, or any other copyrighted video recording, you MUST OBTAIN A PURCHASE ORDER FOR PUBLIC PERFORMANCE RIGHTS PRIOR TO SHOWING THE COPYRIGHTED MATERIAL.

Procedures for Printing

FIU has reserved the right to keep all printing costs ON-CAMPUS. Your organization needs to submit an interdepartmental request form for on-campus printing. The on-campus vendors most used are Toshiba Business Solutions located in GC 164.

TRAVEL

General Information

Travel must be authorized in advance, the advisor must approve the detailed travel plans, and funds must be available in the agency/organization budget. The Travel Request form must be submitted through Orgsync at least 4 weeks prior to the trip. Remember depending on the nature of the trip, advance registration and flight reservation need to be arranged and paid with ample time – please plan accordingly.

Prerequisites for Travel Spending

- Travel for Funds form completed with appropriate signatures
- Release Forms from each student traveling
- List of participants - only students with valid panther ID
- Agenda for the conference/seminar
- Registration form for conference/seminar

Do not pay for any travel expenses since they will all need to be pay directly from the University Credit card.

Make sure that all hotel receipts for expenses are submitted to the A&S Business Office within 10 days of the day of travel. If receipts are not received within 10 days, the travel request may be canceled revoking your right to any reimbursement. The request for travel is used for one person unless otherwise indicated.

Transportation - Car and Air Travel

Rental Cars

The University currently has a state contract with Enterprise for travel. Reservations and payment must be made at the A&S Business Office or Campus Life Accounting Office (BBC). Only the student who is listed as the driver (MUST BE 21 and over) on the reservation will be allowed to pick up and drive the vehicle.

Mileage (not allowed on club funds)

All driving must follow a usually-traveled route. Mileage reimbursement is when your OWN automobile is driven and is reimbursed at \$.44 per mile; mileage is based on the university's listing of mileage from Miami to various in-state and out-of-state locations. This information can be obtained from the travel department's website

*Gas is not reimbursed when a private automobile is driven. The \$.44 mileage reimbursement covers gas and mileage.

Air Travel

Transportation by common carrier when traveling on official business will be paid directly by the University group travel card.

Lodging

Hotel charges should be justified if over \$200 per night. Charges should be comparable to the area (i.e., \$250 would not be unusual in New York but would be in Athens, Georgia). Travelers should try to stay 4 to a room if possible.

Conference Registration

Registration fees will be paid prior to the travel through a University group travel card. You will need to submit an approved travel packet to the A&S Business Office or the Campus Life Accounting Office prior to the registration due date. Please be aware of early bird specials and make an effort to submit the Travel Request Forms to the office in order to meet conference deadlines.

DURATION of A&S ALLOCATIONS

A&S allocations must be used within the fiscal year for which funds were allocated. Be attentive to University processing deadlines.

YEAR-END SPENDING

Year-end spending deadlines/information is distributed by the A&S Business Office. The usual deadline for year-end spending is at the end of April or the beginning of May. It is the organization's responsibility to be aware of year-end deadlines. For clubs/organization there are two deadlines, for the Fall semester is at the beginning of December and then for the Spring semester it is around beginning of May.

GENERAL SPENDING REGULATIONS

Per the SGA Finance Code section 3.07

University-Wide Finance Code
Section 3.07 Spending Regulations

- (a) All expenditures of A&S Fee funds shall be conducted through regulations, policies, and procedures of Florida International University and follow all applicable State of Florida guidelines.
- (b) The allocation and expenditure of student A&S Fee funds shall be determined by the SGA University-Wide Budget Committee and by the MMC and BBC Senate Finance Committees under the applicable provisions of the laws of the State of Florida, the rules of the Board of Regents (BOR), and the applicable provisions of this Finance Code.
- (c) A&S Fee funds may not benefit activities for which an admission fee is charged to students except for SGA sponsored concerts pursuant to Florida Statutes 1009.24(10)(b). A&S Fee funded events that generate revenue must return revenue funds to the A&S Fee account from which the event originally received funds from to offset the event costs. If ticket revenue is not used within the fiscal year it is generated, the money will revert to SGA Reserves as stipulated in the Accumulated Cash Balance Policy.
- (d) No A&S Fee monies may be deposited by any entity into an off-campus bank account.
- (e) The officers of any A&S Fee Funded organization must be elected according to their constitutions or statutes.
- (f) No A&S Fee account nor budget line item may go into deficit.
- (g) All meetings of A&S Fee funded organizations must be open to the public, in addition to being publicized in a timely manner, with a minimum of forty-eight (48) hours of public notice.
- (h) All A&S Fee funded organizations are required to be fiscally responsible as outlined in the SGA Finance Code.

(i) The SGC governance shall allocate funds for student programs and activities that will benefit the student population. Those funds allocated to SGC services and programs shall be administered according to this policy and other such guides. The SGC Senate Finance Committee shall monitor these funds.

(j) Seeking the optimum use of SGC funds, the following criteria shall be considered by the Finance Committee when determining the appropriateness and priority of allocations:

(i) Whether or not this is a type of organization or activity that can be supported by the SGC funds under current financial policies.

(ii) The number of students being served by the group's program.

(iii) The general values and scope of services provided to the student population.

(k) The Student Government Association Finance Code is governed by University and state regulations and directives. Student Activity Fees are public funds, which must be administered in a manner consistent with the educational purpose of Florida International University.

(l) Each Senate Finance Committee and SGC Senate may place stipulations on the use of funds or recommend guidelines in the operations of a new SGC program or established organizations. All stipulations shall be binding.

(m) Honorariums or stipends shall not be appropriated to resource people who are on the University payroll as staff or faculty.

(n) All student organizations, standing councils, and Governing Councils receiving A&S Fee monies must sign a Statement of Understanding to be prepared and administered by the SGC Comptroller before funds are released.

(o) No A&S Fee funds allocated to any Student Government funded organizations are to be expended on any of the following:

(i) Any fund-raising entities, except for Student Government approved events, including but not limited to:

(1) Alternative Breaks

(2) Dance Marathon

(3) All Nighter for the Poor

(4) Relay for Life

(5) First Generation Scholarships

(6) Any other events or organizations must be approved by the University Wide Council.

(ii) Per Diem expenses for any club or organization.

(iii) Monetary prizes.

(1) Exceptions may be made on a case by case basis by the University Wide Council.

(iv) Support for or in behalf of any political campaign.

(1) Political campaigns shall be defined as any person or party running for any position in: Student Government elections or any campus election; local elections; state elections and / or national elections.

- (v) Alcoholic beverages or product with alcohol content and any related items or services such as bar tending, both on and off campus.
 - (vi) Tobacco, firearms, and any form of illegal drugs or contraband.
 - (vii) Subsidizing membership dues of any organization.
 - (1) FIU required memberships (i.e. the BMI License) and SGA required memberships (i.e. FSA, USSA) shall be exempt from this clause.
 - (viii) Personal gifts and personal use items.
 - (ix) Decorative items for offices.
 - (x) Subsidizing in whole or in part of any private corporation.
 - (xi) Tips and/or gratuities.
 - (xii) Food may not be purchased for executive board meetings, or any meeting or event with an expected attendance of fewer than ten (10) students.
 - (xiii) Items or services that go directly to community programs instead of the FIU community. This includes contributions and donations to community programs.
 - (xiv) Gift cards, raffle tickets and material prizes.
 - (xv) Rental of or expenditures towards functions hosted in private residences.
- (p) Any SGA funded entity may apply for the funding of publications. All publications must be stored in the University library or in the Department of Campus Life. Any exceptions must be approved by each SGC's Senate Finance Committee.
- (q) Any A&S Fee funded events that will be open to the community must give admission priority to the students of Florida International University.
- (r) The Council for Student Organizations (CSO) and Student Organizations Council (SOC) constitutions and point systems must be approved by their respective SGC Senates.
- (s) Student organizations cannot charge membership fees unless national dues are charged (i.e. Honor Society).
- (t) Organizations receiving A&S Fee funds shall provide a monthly reconciliation report detailing the use of the monies allocated to them to be submitted to their respective SGC Comptroller within 2 weeks of the end of each month.

ADMINISTRATION AND AUTHORIZATION

The Campus Life advisors and/or relevant student advisors and/or the Finance Manager for the A&S Business Office may reject requests for expenditures that he/she deems fiscally irresponsible. Reasons for rejections include, but are not limited to:

- (1) Excessive or irresponsible requests for office supplies;
- (2) Excessive or irresponsible requests for food items;
- (3) Excessive or irresponsible requests for decorations;
- (4) and any unclassifiable expenditure that is deemed irresponsible or excessive.

The Student Body Comptroller and Finance Manager for the A&S Business Office may, upon finding an organization in violation of the finance manual, freeze an account.

ATTRACTIVE PROPERTY

When purchases of non-disposable items are purchased a property control is needed for the items. These items are categorized under attractive property. The definition of "Attractive Property" is a tangible, movable, personal property of a non-consumable, non-expendable nature but is less than \$5,000 in value.

These items include: VCRs, cameras, printers, monitors, etc that by their nature are physically small in size and subject to conversion to personal use. Although such property may not be tagged or inventoried annually, departments should make every effort to safeguard this property. To maintain adequate property insurance coverage, each department must keep their own inventory list for items valued less than \$5,000. The Property Control office has created a form in order to keep the record all the important information regarding the item. This list is submitted yearly to the Office of Environmental Health & Safety.

The Activity and Service Business Office will keep the information of any non-disposable item purchased by organizations, and/or clubs. The organization/club will fill out the form provided and have the advisor or person responsible for the items sign the form for the records.

CASH CONTROL POLICY STATEMENT (1110.010)

All collections of cash or checks must be made through the University designated Cashiering locations or an alternate location specifically approved by the University Controller's Office. As set forth in the procedure outlined below, collections outside of the University designated Cashiering locations may be approved by the University Controller's Office upon the written request of a University department or unit where, due to the location or the nature of the activity, the use of the University's designated Cashiering locations would not be practical. This policy pertains to the University Community, including the FIU Foundation.

General overview of University Policy

Specific approval to accept cash by a department must be requested in advance and approved by the University Controller.

The employee(s) within the department designated to accept cash must undergo a background check. It is the responsibility of the department to notify Recruitment Services in the Division of Human Resources. Recruitment Services will conduct the appropriate background check for the position.

Each chair or head of a department, office, or laboratory that accepts cash or checks for any purpose is responsible for assuring that documented procedures for handling and accounting for cash are followed. These documented procedures must accompany the request previously noted.

The cash handling and record keeping functions shall be separated. Thus, two separate individuals must be able to perform these two functions. If the office is small, and separation of duties is impracticable, the supervisory personnel who do not handle cash shall perform specific verification that provides for reasonable and sound internal controls (or checks and balances that cash is adequately monitored and safeguarded).

Departmental Safety Procedures

1. Deposits brought to the Cashier's office in excess of \$5,000 cash should have an FIU Police escort. For cash amounts under \$5,000, a department/center supervisor or other employee may accompany the courier if the department or office chooses.
2. Cash should be deposited daily at the Cashier's office or delivered to the Cashier's office night drop box.
3. Cash processing areas should be secure from entry by unauthorized people. Cash shall be stored in a safe when not in use or in a register, locked drawer, or lockbox. Cash in unlocked drawers or boxes should never be left unattended.
4. All safe combinations should be changed and keys retrieved when authorized individuals end employment or are no longer authorized to have access to funds.
5. Employees should be familiar with existing alarm systems, including how and when to use it, and be aware that opening and closing times are the most dangerous.

Departmental Reconciliation Procedures

1. All collections must be logged and receipted. These receipts and logs should subsequently be compared with the deposit and collections recorded. In accordance with general accepted accounting practices, responsibilities for jobs should be divided to ensure a system of checks and balances.
2. Voided receipts or transactions should be accounted for and reviewed on a monthly basis by the Campus Life or department receiving the collection of cash and checks. All copies of the voided receipt form should be retained.
3. Deposits should generally be made daily. No collections should be held more than a week. All deposits must be adequately secured at all times.
4. Individuals delivering deposits to Student Financial Services (cashier's office) should obtain a validated receipt at the time the deposit is delivered. Copy of deposit slip must be given to the A&S Business Office.
5. Receipt book, log sheet, and deposit slips should be taken to the Assistant Director in the A&S Business Office and a copy kept at the Campus Life office for review on a monthly basis.
6. Note: Pre-numbered receipt books must be purchased.

For more information regarding cash control policy go to: <http://policies.fiu.edu/files/576.pdf>

SELF-GENERATED FUNDS

Self-generated funds are non-A&S funds. Non-A&S funds are funds that your organization has generated from dues, fundraisers **not utilizing A&S funds**, and donations. Non-A&S funds can be deposited in your organization's off-campus account.

Student organizations are not allowed to utilize A&S funding to generate funds. However, if funds are generated from an event that is paid for in part or in whole by A&S funds, the funds generated will be used to off-set the cost. Such funds shall be deposited into the A&S University activity number from which the allocation was initially made. Florida Statute prohibits charging students to enter, attend, or participate in an event funded in part or whole by A&S Fees. The only exceptions are student government-sponsored concerts. Revenue generated by the use of A&S funds and deposited into a University activity number are subject to University rules, regulations and timeframes.

OFF-CAMPUS ACCOUNTS

If your organization has an off-campus account, we strongly advise that you take the following precautions. Make sure that your account is not under a member's name and social security number. In order to establish a legitimate off-campus account you will need to establish your organization as a corporation with the Florida Secretary of State. You can visit www.sunbiz.org for complete details about the different types of corporations that can be filed. In general, the fee to establish a corporation is approximately \$80. The state requires a corporation to file a Uniform Business Report (UBR) annually. The annual fee to file a UBR is \$150 if it is paid on-time or \$500 if it is paid past the deadline. You will need to get an Employer Identification Number (EIN) from the IRS. **You cannot file under FIU's tax exempt number.**

Once a corporation has been established, it is necessary to establish a TIN (Taxpayer Identification Number) or EIN (Employer Identification Number). This can be obtained by filling out an IRS form SS-4 and calling one of the phone numbers listed on the form. The SS-4 can be viewed at <http://www.irs.gov/pub/irs-pdf/fss4.pdf> You will need to find a bank that will open an account and work with student groups. Most banks will work with student organizations that have filed the necessary paperwork to become incorporated. As a business, however, your organization will be subject to higher monthly fees than a personal checking account. Most banks require the Articles of Incorporation and the EIN, minutes from the last board meeting, and two authorized signatures to open a bank account.

FUND-RAISING ACTIVITIES

No A&S Fee funds allocated to any Student Government funded organizations are to be expended on any fund-raising entities, except for Student Government approved events, including but not limited to: Alternative Breaks, Dance Marathon, All Nighter for the Poor, Relay for Life, First Generation Scholarship, any other events or organizations must be approved by the University Wide Council.

Student organizations at Florida International University have the privilege of fundraising on campus in limited situations. Any student organization wishing to coordinate fundraising activity via the sale or donations of any items must complete a form with Graham University Center or Wolfe University Center. The following rules apply to fundraising by student organizations:

- A&S Fees cannot be used for support of fundraising events

- All organizations wanting to conduct fundraisers that may require financial expenditures as part of the program must initially have sufficient funds to cover all expenses.
- Registered student organizations may not engage in sales and fundraising projects unless the proceeds from such sales and projects are used for educational (conference travel, programs, competition, lectures or forums, etc.), charitable or philanthropic purposes.
- Follow the list of approved and not approved fundraising activities
- Raffles are prohibited by state law.
- Fundraising events are subject to state statutes for commercial activity.

Approved on-campus fundraising activities

Penny voting, silent auctions, t-shirt, button, hat, etc. sales (if item is personalized for event or student organization), bake sales, car washes, date auctions, food eating contests, collection of dues for student membership (for non SGA funded organizations only), 3-5k run or walk, walkathon, face tattoos or painting (organization must work w/ the Athletics department if for an athletic event), dunking booths. Please remember that funds raised must be donated to a charitable cause or be used for educational purposes.

Fundraising activities not allowed on campus

Raffles or gambling, live animals, credit card, telephone card, or discount card sales, product sales such as magazines, clothes, CD's, or software, etc. (any commercial items not directly related to organization or event), garage sales with donated items.

For more information or questions contact the Activity and Service Business Office at 305-348-3077.