



Student Affairs

Activity and Service Business Office

Activity & Service Fee
Financial Procedures Manual

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Introduction

The financial procedures manual is intended for student groups, organizations, agencies, bureaus, and departments funded with Activity and Service (A&S) Fees. The Activity and Service Business Office (ASBO) administers the allocation of 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.”

The current Activity and Service fee is \$14.45 for every credit hour and these fees as required by law are allocated by the Student Government Association. The yearly budget directly funds the student centers such as the Graham University Center, Wolfe University Center, Campus Recreation Centers, FIU student programs, all Registered Student Organizations (RSOC), Agencies and Bureaus.

This manual will assist in using the allocation 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 provide guidance and assistance as needed. Please call or send us an email at asbo@fiu.edu or come by and visit if you have any questions or concerns. We are here to help.

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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 to manage A&S fees efficiently. It covers the basic financial policies of SGA and outlines the responsibilities, accountability, and restrictions for using A&S funds. These procedures are revised and updated as changes occur. This manual defines the standards of financial accountability and fiscal management to 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. Please note that the SGA Finance Code must be consistent with Florida Statutes and FIU policies and procedures.

III. Duties of Student Government Funded Organizations

- A. Each organization or department, funded solely 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 office terms.
- D. Every Student Affairs Director, Student Director/President, and financial officer shall be required:
 - 1. To attend a financial workshop given by the A&S Business Office.
 - 2. Sign the 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 stated in this financial procedures' manual.
 - 4. Every A&S fee recipient should keep a listing of Attractive Property inventory and equipment under a value of \$5,000.00. Inventory and equipment should always be maintained in their original state and not altered in any way and maintained on university premises. Such property must remain on FIU premises. Also, for student clubs, a letter from the advisor is needed to inform us where the items will be stored.

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) Representing needs and interest of the Student Body
- 2) Administering and enforcing the laws of the Student Body
- 3) Signing or vetoing acts of the Student Senate
- 4) Calling and presiding over meetings of the Student Body
- 5) Making recommendations for legislation to the Student Senate and
- 6) 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 the 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. The members of the senate represent 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 and the inspector general's office of FIU. The comptroller is also responsible for running budget hearings and deliberations.

The Activity and Service Business Office is an administrative support office responsible for providing assistance and information regarding financial matters to all registered student organizations, councils, and committees. Expenditures drawn by agencies, bureaus and registered student organizations from A&S monies must be reviewed and approved by the Campus Life advisor and/or University professional staff. Information about expenditures can be accessed by the Student Body Comptroller through the Panther Connect web platform.

STUDENT GOVERNMENT FINANCIAL PROCESS

I. *A&S Fee Budget Process*

The budget process is the primary means where A&S fees are allocated. Student Government Budget Request information is available on the A&S Business Office website (asbo.fiu.edu). Budget Request deadlines and budget hearings deadlines are announced and posted in A&S Business Office and SGA websites and through Student Media.

A. Budget Request Preparation

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

B. Detail Budget Process

- Petitions for Budget Requests are announced with submission deadlines. Submission deadlines are strictly enforced to ensure equal opportunity to A&S fund requesters.
- Hearings are scheduled for all SGA budget requests. Hearings are held during Spring semester and notices are posted throughout campus, SGA and ASBO websites.
- Deliberations are held after all hearings have been completed and revenue is distributed according to the SGA constitution.
- The allocation document is passed by the Senate and then submitted to the Senior VP for Academic and Student Affairs for final approval.
- Areas might receive preliminary notification of student budget recommendations.
- The Senior VP for Academic and Student Affairs (FIU President's designee) has 15 school days from the date of presentation of the budget to act on the allocation and expenditure recommendations, which shall be deemed approved if no action is taken within the 15 school days. If any line item or portion thereof within the budget is vetoed, the student government association legislative body shall within 15 school days make new budget recommendations for expenditure of the vetoed portion of the fund. If the [VP of Student Affairs] vetoes any line item or portion thereof within the new budget revisions, the [VP of Student Affairs] may reallocate by line item that vetoed portion to bond obligations guaranteed by activity and service fees." (Florida Statutes 1009.24 (10)(b)).
- Once the Senior VP for Academic and Student Affairs approves the budget, final notification of student recommendations is distributed.

C. Allocation of Funds

- Once final notification is received by departments, the areas may budget for the allocation through the University Budget period and through the PeopleSoft Financials.
- All A&S funds must be expended in accordance with Florida Statutes, FIU Policies & Procedures, the ASBO Administrative Financial Manual, and the Student Finance Code.
- Variance Reports must be submitted on a quarterly basis by all A&S recipients.

II. Funding Categories

- **Salary:** An expenditure category to pay administrative and staff employees.
- **OPS:** An expenditure category to pay for temporary employment, stipends, and emoluments.
- **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 through the Appropriations Committee

- Financial proposal must be submitted to the Student Body Comptroller (sgacomptrol@fiu.edu) and the Chair of Appropriations Committee (sgaapprop@fiu.edu) who will meet and allocate the appropriations.
- Appropriations request are to be submitted during Fall and Spring only.
- 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 for Registered Student Organizations

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 to receive funding. Please check with the Registered Student Organizations Council (RSOC). For more information visit: campuslife.fiu.edu
2. Every student director/president and the financial officer is required to attend the financial training given by the A&S Business Office. This training is designed to inform you of the policies and procedures for expending your funds, additionally RSOC offers organizational training where they go over a portion of the financial training.
3. Your organization must meet all registration information to be active on the Panther Connect web platform.

Prerequisites for Spending for Student groups outside the Division of Academic and Student Affairs and for Departments

- Organization and/or department must have on file the signed Statement of Understanding which was turned in to the A&S Business Office.
- Director of the area can prioritize the A&S allocation, unless prohibited by written proviso. Under exceptional circumstances a written request/communication can be sent to the SGA Comptroller if you need to deviate from your allocated budget. Justification will be required, and the request must be emailed to the SGA Comptroller (sgacomptrol@fiu.edu), SGA President (sgapres@fiu.edu), SGA Advisor and to the Associate Director in the A&S Business Office explaining the reason for the reallocation of funds.

Purchasing Procedures

**If your organization is using Activity 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. To spend your SGA funds, you must complete a Purchase Request and/or Travel Request form through Panther Connect. The form will route for the registered student organization's advisor approval and then to the Campus Life advisor. Make sure to submit your form within 15 business days prior to the desired event/purchase date and within 35 business days of Travel.

Purchase Request (PR) must include:

- Quote or Estimate of purchase
- Panther Connect announcement or other form of marketing for the event must have the SGA logo or affirm that event is funded by SGA. All announcements/marketing must include statement "Open to all FIU students" and/or "Funded by SGA".
- Estimated number of people attending.
- Each (PR) is only good for one vendor.

The Campus Life advisor and/or University professional staff will review the Purchase Request and if there are any questions or your request is declined an email notification will be sent by Panther Connect. At no time before the Purchase Requests form request is approved should your organization commit any funds. Individuals/organizations that make a purchase without prior approval will not be reimbursed and should consider the purchase a donation.

The SGA Finance Code prohibits paying expenditures without proper authorization. This is especially enforced for registered student organization room rentals funded through the SGA Room Rental Agreement. Overspending is also prohibited, and organizations are responsible for reimbursing Student Government for the amount overspent.

Room Rental Information

The Student Government Association (SGA) of Florida International University agrees to subsidize [room rental](#) reservation fees for spaces reserved at the Graham Center (GC) in MMC and the Wolfe University Center (WUC) in BBC, on a first-come, first-served basis, for recognized student organizations registered in Panther Connect with an “active” status; and departmental events which are specified herein. SGA subsidies for room rental reservations shall not exceed the amount earmarked for such purposes in the SGA University-wide Room Rental Fund.

The room rental subsidy will cover the room and fees associated with a basic room rental package for indoor spaces which includes a projector, laptop, adapters, power strips, extension cords, podium with microphone, pre-programmed lighting, and navy pipe and drape behind the stage in the GC Middle Ballroom or WUC Grand Ballroom. If streaming services are necessary, the room rental subsidy will cover the \$100 flat fee associated for up to two hours of continuous streaming service for rooms with built-in audio/visual equipment, including cameras. This agreement will not cover rates beyond a two hour time frame and for rooms that do not have built-in audio/visual equipment or cameras.

The room rental subsidy will cover the rental fee for tables and chairs in outdoor spaces managed by GC which include the GC Lawns, Gold Lawn, PC Fountain, PC Steps, SASC Plaza, SASC Terrace, SASC Courtyard, DM Amphitheatre, Betty Chapman Plaza, and Library Breezeway. The room rental subsidy will also cover the rental fee for WUC outdoor spaces which include the Panther Plaza and WUC Loggia. Tables and chairs for outdoor spaces managed by WUC will be provided by WUC staff.

Cancellation Policy, No-Shows, and additional items/services needed for the rental of the room will not be covered by the SGA room rental or any associated fees for damages assessed by the GC or WUC Staff. These charges will need to be covered by the registered student organizations, and council by submitting a Purchase Request.

Methods of Payment

Your organization’s SGA money is spent through the use of the University Credit Card (Pcard), Purchase Order (PO), Interdepartmental Transfer Form (ID), and Smart Billing. **NO reimbursements are allowed.**

University Credit Card (Pcard): The University Credit Card is designed to improve processing efficiency; you will work through 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. Students need to place online and phone orders in the A&S Business Office for the office to pay via pcard.

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. To obtain a purchase order, please contact ASBO.

Smart Billing: This is used for ON-CAMPUS vendors such as the Graham University Center (EMS), 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 purchase a commodity. Example: production, staging and lighting. Payment will be issued after services are rendered. Please work with the Campus Life Office at each campus to ensure all forms are completed before the event. A complete, fully executed contract which has been processed through FIU's Purchasing Department must be received before a commitment to the vendor is made. Most services require that the vendor has a certificate of 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 DJs, comedians, lectures, and bands. Registered Student Organizations ARE NOT authorized to sign ANY contracts (they are not legal entities of Florida International University).

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 independent contractors. Registered student organizations, councils, and committees 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.

Suppliers

An organization may purchase from any supplier if they accept purchase orders and/or the University Credit Card.

For purchase order: 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

For University Credit Card: 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. Make sure to double check with the A&S Business Office on how to purchase items from these vendors.

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. Any and all supplies purchased must remain on FIU premises.

Catering

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 shop.fiu.edu/preferred-caterers

According to FIU Business Services Office, catering services are defined as “the business of providing sit down food service for groups larger than ten people at FIU, or such other designated location which is paid for with University funds.”

Student organizations using university funding for catered services will need to use University authorized 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 is waived. Make sure to check with A&S Business Office for more information.

Take-out and drop-off orders are not considered catering services.

PURCHASE OF ALCOHOL IS PROHIBITED with any University funding, including A&S funds. This is listed in the University Policy and Procedures and the SGA Finance Code.

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 Student Creative + Media department located inside the Campus Life Office GC 2240 and at BBC in WUC 141 for vendor options and rules and regulations regarding printed material.

Receipts and Vendor Payment

Upon receipt of goods or services, the vendor must provide you an itemized invoice or receipt. This invoice is of vital importance to your organization as well as the University and must be submitted to the A&S Business Office or Campus Life Accounting Office within five 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 organization’s funds being frozen and/or the student’s records being held.

Games of Chance

Organizations planning events that 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. The student organization must request for on-campus printing through a Purchase Request and printing will be paid via the University Card. The on-campus vendor is Ricoh@FIU Copy Print Pack and Ship Centers located in the Graham Centers, at MMC and Wolfe University Center at BBC.

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 Panther Connect at least four 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 because a university Travel Authorization must be completed before any travel can occur.

Only under exceptional circumstances and only with appropriate justification will a cash advance be given for student travel.

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 paid directly from the University Credit card.

Make sure that all hotel receipts for expenses are submitted to the A&S Business Office within 10 business days upon return from the 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 Avis and Budget Car Rental. 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 University related travel must follow a usually-traveled route. Mileage reimbursements use only when your OWN automobile is driven and is reimbursed at \$.445 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 \$.445 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 and Year-End Spending

A&S allocations must be used within the fiscal year for which funds were allocated. Year-end spending deadlines/information are provided to all agencies and bureaus. These deadlines are cognizant of the Controllers end of year deadlines. It is the organization's responsibility to be aware of year-end deadlines as listed on their websites. These deadlines change from year to year, but you can review the prior year's "year-end" deadline on the University Controllers website: <http://finance.fiu.edu/controller/> for more information, please call and/or visit the A&S Business Office.

The [Accumulated Cash Balance, Deferred Maintenance Plan and Room Rental](#)

The purpose is to designate funding for the purpose of 1) emergency cash reserve 2)SGA contingency for special, unplanned investment or expenditure opportunities 3) to address deferred maintenance items for CITF constructed structures (Graham University Center, Wolfe University Center, Wellness and Recreation Centers at MMC and BBC including the BBC pool)

Carry Forward Procedures

The idea of carrying forward funds is not meant to be used as a means to extend the current year budget to alleviate future years' budget recessions or to be used for the same item request year-after-year. It should be used as a planning tool for **exceptional circumstances**.

As established by the Student Government Association Accumulated Cash Balance, Deferred Maintenance Plan and Room Rental Funding Balance at the end of the fiscal year, any funds remaining in an Activity and Service (A&S) fund 451 activity numbers will be swept and placed as noted on the document above. To maximize the utilization of the A&S Fee, the Activity and Service Business Office has developed a guideline to address consideration to carry forward unused departmental funding resulting from unavoidable delays associated with the budgeted department program or initiative.

Departments and/or student organizations can request to have funding carried forward to the next fiscal year by completing the process noted below:

- Complete the [Carryforward Request form](#) and attach supporting documents to justify the request as needed.
- Fill out activity number, FY allocation, and estimated year-end balance along with carrying forward amount requested.
- Identify the reason for your request and timeline for completion.

Request for funding to cover items that were not originally budgeted in your department will not be considered unless the funding is necessary to address needs resulting from or for minor construction projects. Funding requests for special, unanticipated items will be considered on a case-by-case basis. The availability of funds as indicated on the Controller's Office year end closing report will be a factor in considering of carrying forward request funding.

Carry Forward Requests forms can be submitted after the close of the fiscal year-end (June 30th) but no later than July 31. A response to the request can be expected two weeks after the University Controller's Office's closing of the fiscal year's general ledger.

GENERAL SPENDING REGULATIONS

Please refer to Section 7006 Spending Regulations in the [SGA Finance Code](#)

Administration and Authorization

The Campus Life advisors and/or relevant student advisors and/or the Associate Director of Finance for the A&S Business Office may reject requests for expenditures that he/she deems fiscally irresponsible by University Policy and Procedures. The Student Body Comptroller and Associate Director of Finance 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, property control is needed for the items. These items are categorized under the 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 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 its inventory list for items valued at 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 registered student organizations. 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. For updated information go to the [Cash Control Policy #1110.010](#)

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. 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, there is a fee to establish a corporation. The state requires a corporation to file a Uniform Business Report (UBR) annually. 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/fs4.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.
Students cannot use A&S funds to raise funds that will be placed in an off-campus 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, RoarThon, Relay for Life, First Generation Scholarship, any other events or organizations must be approved by SGA.

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 purposed.
- 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.

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