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Activity & Service Fee Financial Manual

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Introduction

This manual is for student groups, organizations, agencies, bureaus, and departments that receive funding through Activity and Service (A&S) Fees. The Activity and Service Business Office (ASBO) administers the allocation and provides financial oversight of A&S Fees as authorized under Florida Statute 1009.24. These fees are collected by Florida International University's Registrar's Office as a component of tuition in an 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 assessed at \$14.45 per credit hour. As required by law, these fees are allocated through the Student Government Association. The annual budget directly supports student centers, including the Graham University Center and Wolfe University Center, Campus Recreation Centers, student programs, student councils, committees, and the Registered Student Organization Council (RSOC).

This manual is intended to guide the proper expenditure and administration of A&S funds in accordance with University requirements and Student Government Association regulations. ASBO serves as a resource to assist funded entities with questions regarding compliance, procedures, and allowable use of funds.

Activity & Service Business Office – GC 2200 – 305-348-307
asbo.fiu.edu

ABOUT THE FINANCIAL PROCEDURES MANUAL

I. Purpose of the Manual

This manual is intended for A&S-funded entities and sets forth the financial policies and procedures governing the responsible administration of A&S fees. It outlines core requirements related to accountability, responsibilities, restrictions, and fiscal management. The manual may be revised periodically to reflect changes in applicable laws, University requirements, and Student Government Association procedures. All recipients and users of A&S funds are expected to comply with the standards established herein.

II. Authority and Effect

The policies and procedures outlined in this manual are derived from the laws, rules, and institutional requirements governing the administration of A&S funding. These authorities include, but are not limited to, Florida Statutes, Florida International University policies and procedures, and the Florida International University [Student Government Association Finance Code](#). Compliance with these provisions is mandatory. Failure to adhere to the requirements of this manual may result in corrective action as provided under the SGA Finance Code. In all cases, the Student Government Association Finance Code must remain consistent with applicable Florida law and University policy.

III. Duties of Student Government Funded Organizations

- A. Each organization or department funded in whole or in part by A&S funds must obtain and maintain access to the Student Government Finance Code and this A&S Financial Procedures Manual, and is responsible for compliance with both.
- B. Each A&S fee recipient is required to maintain complete and organized internal financial records.
- C. Financial representatives of each organization shall transfer all financial records and materials to their successors at the conclusion of their terms of office.
- D. Each Student Affairs Director, Student Director/President, and financial officer shall be required to:
 - Sign the Statement of Understanding for the Student Government Finance Code.
 - Review and understand the duties and requirements set forth in this financial procedures manual.
 - Maintain an inventory record of attractive property and equipment valued below \$5,000.00. Such inventory and equipment must remain in their original condition, must not be altered, and must be maintained on FIU premises. For student clubs, a letter from the advisor identifying the storage location of such items is required.

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 the needs and interests 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 improve 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 work 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 General Council'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, agencies, and bureaus. Expenditures drawn from A&S monies must be reviewed and approved by the Student Experiences advisors. All expenditure information is available and can be accessed by the Student Body Comptroller in the Panther Connect web platform.

STUDENT GOVERNMENT FINANCIAL PROCESS

I. A&S Budget Process

The budget process is the primary means by which A&S fees are allocated. 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 and posted on the website at asbo.fiu.edu.

- 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 Chief Student Affairs Officer for final approval.
 - Areas might receive preliminary notification of student budget recommendations.
 - The Chief Student Affairs Officer (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 Chief Student Affairs Officer vetoes any line item or portion thereof within the new budget revisions, the Chief Student Affairs Officer 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 Chief Student Affairs Officer approves the budget, final notification of student recommendations is distributed within 10 days.

- 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 that awards for recognition should be limited to trophies, plaques, or certificates. The Student Body Comptroller must approve any other form of recognition.
- OCO: An expenditure category for non-consumable and non-expendable equipment that costs \$5,000.00 or more and has a life expectancy of more than a year.

III. Requests through the Finance Committee (all year)

- The Finance Committee may make two types of funding disbursements: appropriations, and allocations to registered student organizations.
- All request must be submitted by filing a [Request Form](#)
- The Student Body Comptroller and the Finance Chair committee will meet and allocate the appropriations.
- Request may only be granted if they benefit more than one (1) student
- Comptroller must ensure request complies with A&S financial procedures manual.

Each entity is responsible for being aware of all deadlines for budget requests.

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 (Student Experiences Office, GC 2240 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 designed to inform you of the policies and procedures for expending your funds given by the A&S Business Office. Also, the Registered Student Organization Council offers organizational training where they go over a portion of the financial training.
3. Your organization must meet all registration information and to be active on the Panther Connect web platform.

Prerequisites for Spending for Student groups outside Student Affairs and Departments

- Organization and/or department must have submitted the signed Statement of Understanding and send to the A&S Business Office.
- The director of the area can prioritize the A&S allocation, unless prohibited by a written proviso. *If deviation from allocation is needed, then a written communication must be sent to the SGA Comptroller, SGA President 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 Student Experiences advisor. Make sure to submit your form within 10 business days prior to the desired event/purchase date and within 45 business days of Travel.

Purchase Request (PR) must include:

- Quote or estimate of purchase
- Flyer/announcement for the event and must have the SGA logo or affirm that the event is funded by SGA, also it needs to include "Open to all FIU students" and/or "Funded by SGA."
- Estimated number of people attending.
- Each (PR) is only good for one vendor.

The Student Experiences advisor will review the Purchase Request (PR) 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 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. Organizations are responsible for reimbursing the Student Government for the amount overspent.

Room Rental Information

SGA, along with the Graham Center and Wolfe University Center, has agreed to subsidize room rental reservation fees, on a first-come, first-served basis, for registered student organizations in good standing and agencies and bureaus. Exceptions to access these funds for departments or organizations not noted above require prior approval by the SGA Comptrollers. Please refer to the current Room Rental MOU for detailed information.

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 using 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 can't have any terms and/or conditions.*

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. *The billing department issues the smart bill. Please contact ASBO for more information.*

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 Student Experiences office to ensure all forms are completed before the event. A complete, fully executed contract that 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 have a certificate of insurance 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, lecturers, and bands. Registered 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 at 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 attendees to the A&S Business Office within 5 days of the purchase. This is to ensure the vendor receives payment in a timely fashion. ***** Failure to comply with the 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 annual 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, Walmart, Target, Dollar Tree, and others. Please 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](#).

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 t-shirts & 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 Student Experiences 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 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 Student Experiences office. 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 on-campus printing through a Purchase Request, and printing will be paid via the University Card. The on-campus vendor is Quality Print Center, located in the Graham Centers, at MMC.

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 45 days 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 a 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 for travel. Reservations and payment are done by the A&S Business Office. 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 usual route. Mileage reimbursements use only 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 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 established by each Agency, Bureau, and/ or Student Organization. These deadlines are cognizant of the Controller's 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. For more information, please call and/or visit the A&S Business Office.

SPENDING REGULATIONS

Per the SGA Finance Code section 700

- 700.1 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.
- 700.2 The allocation and expenditure of student A&S Fee funds shall be determined by the SGA Budget Committee under the applicable provisions of the laws of the State of Florida, the rules of the Board of Governors (BOG), and the applicable provisions of this Finance Code.
- 700.3 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 the SGA Accumulated Cash Balance account.

- 700.4 No A&S Fee monies may be deposited by any entity into an off-campus bank account.
- 700.5 The officers of any A&S Fee Funded organization must be elected according to their constitutions or the statutes.
- 700.6 No A&S Fee account nor budget line item may go into deficit.
- 700.7 Seeking the optimum use of SGA funds, the following criteria shall be considered by the SGA when determining the appropriateness and priority of allocations.
 - 700.7.1 Whether or not this is a type of organization or activity that can be supported by the SGA funds under current financial policies
 - 700.7.2 The number of students being served by the group's program.
 - 700.7.3 The general values and scope of services provided to the student population.
- 700.8 The Finance Committee, with the consent of a simple majority of the Senate, may place binding stipulations on the use of funds by any A&S funded entity. Such stipulations may specify how funding is to be used and any ways it is required to be used or not be used by a specific entity. These stipulations shall be binding and enforced by the Comptroller.
- 700.9 Honorariums or stipends shall not be appropriated to resource people who are on the university payroll as staff or faculty.
- 700.10 All entities receiving A&S Fee funds must sign a Statement of Understanding to be prepared and administered by the ASBO before funds are released.
- 700.11 No A&S Fee funds allocated to any Student Government funded organizations are to be expended on any of the following:
 - 700.11.1 Any fundraising activities, except for SGA-approved events
 - 700.11.2 Per Diem expenses for any club or organization, not including SGA which may spend A&S funds to cover per diem expenses for SGA officials.
 - 700.11.3 Monetary prizes. The SGA University-Wide Council may make exceptions to this rule by a simple majority vote.
 - 700.11.4 Support for, or on behalf of, any political campaign. Political campaigns shall be defined as any person or party running for any position in: SGA elections; any campus election; local elections; state elections; or Federal elections. Additionally, movements or issue-based campaigns shall constitute political campaigns.
 - 700.11.5 Alcoholic beverages, products with alcohol content, and any related items or services, including but not limited to bartending, both on and off campus.

- 700.11.6 Tobacco, firearms, and any form of illegal drugs or contraband. Any service connected to the use of tobacco, firearms, or any other form of illegal drug or contraband is prohibited.
- 700.11.7 Subsidizing membership dues of any organization. SGA-required memberships, such as FSA dues, shall be exempt from this clause.
- 700.11.8 Personal gifts and personal use items, with exceptions outlined below.
 - 700.11.8.1 Items displaying affinity to an organization, or the university shall be exempt from this clause.
 - 700.11.8.2 Awards for leadership in Bureaus and Executive Agencies shall be exempt from this clause.
 - 700.11.8.3 The Outstanding Student Life Awards are exempt from this clause.
 - 700.11.8.3 The Outstanding Student Life Awards are exempt from this clause.
 - 700.11.8.4 Should a discrepancy arise in what constitutes as a “personal use item,” the University-Wide Council may vote to designate an item as either falling within this definition or being exempt from it.
- 700.11.9 Decorative items for offices more than \$50 a year per office space decorated.
- 700.11.10 Subsidizing in whole or in part of any private corporation.
- 700.11.11 Tips and/or gratuities.
- 700.11.12 Items or services that go directly to community programs instead of the FIU community. This includes contributions and donations to community programs.
- 700.11.13 Gift cards, raffle tickets and material prizes.
- 700.11.14 Rental of or expenditures towards functions hosted in private residences.
- 700.11.15 The purchase of stoles or medallions. These items may not be purchased by Activity and Service Fee funded entities.
- 700.12 Any SGA funded entity may request the creation of a publication by the Creative and Media Team
- 700.13 Any A&S Fee funded events that will be open to the community must give admission priority to the students at Florida International University.
- 700.14 The points system used by the Finance Committee to determine basic and special allocations to registered student organizations shall be governed by the Finance Code and enumerated herein.
- 700.15 Student organizations cannot charge membership fees unless national dues are charged (e.g. Honor Society). In the event of national dues, the charge for membership cannot exceed the cost of the national membership fee.
- 700.16 All Software purchases and/or procurement must be processed by ASBO
- 700.17 SGA committed Licensure Agreements made through Activity and Service Fee procedures will be reviewed by the Activity and Service Business Office prior to expenditure.

Administration and Authorization

The Student Experiences advisors and/or relevant student advisors and/or the A&S Business Office may reject requests for expenditures that are deemed fiscally irresponsible by University Policy and Procedures. The Student Body Comptroller and 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) (updated 01/23/2024)

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. Per CCP update in January 2024:

Before undertaking a new cash collection operation, departments with a valid business need for collecting cash outside of the Cashier’s office are required to apply and receive authorization from the University Controller, or designee. The minimum requirements to become a Cash Collection Point (CCP) are as follows:

- Cash Collection Point Application
- Cash Collection Point Departmental Procedures
- Cash Collection Point Employee Application, for all CCP employees
- Expanded Background Check, for all CCP employees
- Cash Collection Point Training(s), for all CCP employees

Each CCP must ensure appropriate procedures and internal control measures are in place. Strong internal controls prevent mishandling of funds, safeguard against loss, and protect employees by defining their role and responsibilities in the cash-handling process.

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 activity 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/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.

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 fundraising 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 purposes.
- Follow the list of approved and non-approved fundraising activities.
- Raffles are prohibited by state law. *Raffles, lotteries and other "drawings by chance" are considered a form of gambling and prohibited by law in Florida. To be part of the exception, your nonprofit or charitable organization needs to have tax-exempt status from the Internal Revenue Service (IRS). This is also known as 501(c)3 status.*
- 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.