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COUNCIL ON STUDENT ACTIVITY FUNDS

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POLICY MANUAL

2025 – 2026

WESTERN ILLINOIS UNIVERSITY

FISCAL YEAR '26
REVISED SPRING '25

Table of Contents

Glossary

Here are some terms that may be useful for understanding the manual:

Advisor:	A full-time staff or faculty member who advises the student organization.
Fiscal Agent:	A full-time staff or faculty member responsible for the fiscal overview of the student organization - usually the advisor.
Treasurer:	A designated full-time student member of the organization.
OFO:	The Organization Finance Officer is the Executive Officer for CSAF and reviews expenditures of all funded student organizations.
CSAF:	Council on Student Activity Funds – A body of students that make decisions regarding allocations of the student activity fee.
DPS:	Document and Publication Services – Where printing, photocopying, and publication services are done.
Eligible Organization:	Any student organization currently registered with the Office of Student Engagement and that adheres to the CSAF manual policies.
SGA:	The Student Government Association is a student organization that promotes the general welfare of students through the representation of their concerns, viewpoints, and interests regarding governance issues to the administration and faculty.
Leatherneck Link:	Online platform for students, student organizations, and departments utilized for promotion of events, forms, and roster management.
Jotform:	Software used by many entities on campus. The CSAF uses it to process funding requests

The Big Picture:

Introduction:

To facilitate programming on campus, a student activity fee is collected from each student every semester and distributed to registered student organizations and offices that sponsor campus-wide activities. The purpose of this manual is to clarify the funding process, as well as the roles of CSAF, Organization Finance Officer, organization advisors, Director of Student Engagement, and the Assistant Vice President of Student Success. Our goal is to explain how the current system can be used to offer the maximum flexibility in programming while still adhering to the goals and policies of CSAF and the original purpose of the activity fee.

The Process:

There are two different processes in which student activity fee money is allocated. The first process is for the Multicultural Center, Office of Student Engagement, Sports Council, Veteran's Resource Center, Westec, and WIUS-FM (and organizations under these groups). These offices, organizations, and services receive funding without a direct CSAF overview. Each of these groups receives either a percentage of the student activity fee for the year or a set amount of funding based on needs. The breakdown of these allocations can be found on the OFO webpage.

The second process is for all other student organizations. In order to be eligible to receive CSAF funding, the following criteria have to be met prior to requesting funding:

- An organization must be a university-registered student organization. Registration is coordinated and verified by the Office of Student Engagement.
- Organizations are permitted to have other accounts at banks, savings and loan institutions, etc. However, profits from fundraisers that use any CSAF funds must be returned to the appropriate WIU account (see generated funds section below for more details). This includes profits from fundraisers that use a combination of funds from the organization and the CSAF.
- An organization **cannot** be funded if it's under a group, office, organization, etc. that is already receiving CSAF funding through the first process.
- By submitting a request for funding, the organization agrees to the policies outlined in this manual.
- The VPSS holds final authority over which organizations and how much organizations are funded as recommended by CSAF and the OFO.

The Role of the Council on Student Activity Funds:

The Council on Student Activity Funds is composed of seven students. These include one from the SGA, OSE, Sport Council, MCC, and 3 others from other organizations. The three others must be from organizations that are not major programming entities like the above, and they all must be from different orgs. The Organization's Finance Officer and the Director of Student Engagement sit on the Council as ex-officio, non-voting members. The Council meets every other week to discuss any business relating to student activity funds. It is the role of the Council to:

- Determine the appropriateness of organizations' funding requests and approve or deny them.
- Establish goals and policies for the expenditure of student activity funds.
- Research topics of concern to the Council.
- Interpret guidelines and funding decisions should questions arise.
- Establish long-range goals and objectives for student fee allocation.

Goals:

- Student activity funds provide students at Western Illinois University a means for sponsoring campus-wide activities through student organizations. These are funds that they could not obtain individually.
- Student activity funds shall be used to provide events, opportunities, and education regarding the following categories: social justice, health education (mental health, self-empowerment, or substance abuse), civic engagement, philanthropic efforts, veterans' affairs, and professional development. CSAF has the ability to expand and add to the categories listed here as they see fit.
- Student activity funds aim to provide educational and entertaining programming for students, and opportunities for growth and development through leadership and service activities.

CSAF Attendance Policy:

- The attendance shall be recorded and noted in the minutes of each meeting.
- Any council member having three absences either excused or unexcused, shall be removed from the council.
- Any member arriving late and/or leaving early per meeting will be given a warning for the first time; after that, three separate occasions will lead to removal from their position on CSAF.
- Any member removed from the council will not be allowed to return.
- Any decisions made regarding attendance are reviewed on a case-by-case basis.

Outline and Description of CSAF Members:

Vice President of Student Success

The Vice President of Student Success (VPSS) is the final authority overseeing the decisions made by the Council on Student Activity Funds.

Assistant Vice President of Student Success

The Assistant Vice President of Student Success directly oversees the CSAF. If a question should arise concerning the funding process, which is not within the realm of the OFO or CSAF, the Assistant Vice President should be consulted. All policies must be approved by the Assistant Vice President before it is implemented.

Organization Finance Officer

The Organization Finance Officer serves as the Executive Officer (a non-voting position) of the Council on Student Activity Funds. They are charged administratively with the responsibility of carrying out the Council's decisions by communicating the decision to the requesting organization(s) and by processing the necessary administrative requirements.

In addition to their role with the Council, the OFO serves to assist student organizations in the management and processing of its allocated funds. The OFO is also charged with the responsibility to ensure CSAF decisions and policies are followed by funded organizations. In order to accomplish these purposes, the following responsibilities are delineated to the position:

- The OFO communicates the Council's decisions and information to the appropriate administrative offices and registered student organizations.
- Through workshops and educational materials, the OFO instructs organizations on the proper methods and procedures for the procurement and expenditures of student activity funds. The OFO also serves to facilitate funding requests that are presented to the Council to ensure accuracy.
- The OFO serves as a liaison between student organizations and the University Business Office, Budget Office, and Purchasing Office, and assists in the administrative process of requesting checks, depositing income, solving problems, adhering to procedures, and so forth.
- The OFO audits organizations to ensure that CSAF funds are being managed according to the governing policies and budget allocations of CSAF.
- The OFO continually strives to upgrade the quality of service provided through policy recommendations to CSAF aimed at the improvement of procedures and internal management.
- The OFO monitors accounts on a periodic basis and informs the Council on Student Activity Funds, student organizations, and administrative offices of any discrepancies.
- The OFO administers services that are complementary to the major functions of the Council including the Unallocated Account.
- The OFO assists in the preparation of the Council's meeting by providing research and background information that will assist the Council in its decision-making abilities.

The Student Members of CSAF

The students of the Council are nominated by the directors of their organizations. Student members are appointed for a one-year term. It is the responsibility of the members to:

- Discuss matters brought forth to the Council.
- Vote on behalf of the interests of the Council and Western Illinois University.

- Maintain viewpoint neutrality and conduct themselves in a professional manner.

The Fiscal Agent of Registered Student Organizations

The role of the fiscal agent is to oversee the entire request and budgetary process of their organization. They are responsible for ensuring that the organization is fulfilling its responsibilities in utilizing student funds. A fiscal agent must:

- Maintain an understanding of the policies and procedures regarding CSAF-funded groups, and adhere to the CSAF policies and guidelines as established in the manual.
- Meet with the president and treasurer of the organization to ensure that they understand their roles and responsibilities in dealing with student activity fund accounts and that they understand the policies and guidelines of the Council.
- Provide advice and counsel to the organization president and treasurer in the development of the funding request
- Approve any organization spending and/or any organization request for funding
- Deposit any generated income into the organization's account by the next working business day
- Keep informative financial records for the organization.

Another responsibility that the organization and fiscal agent share, which has to do with the fiscal agent, is keeping signature sheets up-to-date.

Authorization signature sheets provide the signatures of the advisor (/fiscal agent) for purposes of authorizing expenditures made by the organization. (Signatures on DPAs, RFPs, etc…)

- These sheets need to be completed in the event of advisor transitions so that current advisor signatures are on file at the Organization Finance Office. Authorization sheets are available on the Organization Finance Officer website or available at this link. This sheet should be sent to the Organization Finance Officer prior to the Business Office. Be sure these signature sheets are current in order to prevent any delays in the processing of your paperwork.

Council on Student Activity Funds Policies

Registration Policy:

1. All student organizations registered with Western Illinois University through the Office of Student Engagement (OSE) are eligible for funding as long as they adhere to the CSAF policies.

General Policies:

2. No organization may commit (by contract or other means) monies that it does not have. Therefore, no organization shall spend money before receiving full approval for their spending.

   Note: For the above policy, the first transgression will result in a formal letter being sent to the organization. The president, treasurer, and/or fiscal agent will also be required to attend a CSAF meeting in person and present their case for reimbursement. If it happens again, the organization will receive a second formal letter and won't be able to receive funding for the rest of the academic year. This can be appealed to the Vice President of Student Success within three days of receiving the letter.

3. Generally, all requests are required to be $1000.00 or less. Any references below to amounts greater than this are for special circumstances such as major university and community-wide events, and similar exceptions.

4. Requests should be submitted well in advance of events. We have created a detailed guide on pages 23 and 24 that explains the exact deadlines for Spring 2026 and the first few weeks of Fall 2026. **Please refer to those pages for exact deadlines.** The general rule is at least two weeks before the event, plus two days for clarification questions. However, it could be more when breaks, holidays, or other scheduling disruptions apply. This is to have plenty of time for the approval process, to advertise for events, and because the CSAF meets every other week.

5. Organizations should submit one request per event, which includes all expenses.

6. All funded organizations shall have the fiscal agent keep precise financial records. These records may be audited periodically by the Organization Finance Officer on behalf of CSAF. It is highly recommended that the fiscal agent meets with the OFO regularly to establish how to track funds accurately.

7. Organizations are responsible for keeping updated materials on file with the OFO (signature sheets, expenditure requests, DPAs, etc.) during the fiscal year.

8. Students may not enter into or agree to any contracts for speakers, speaker's agency,

entertainment groups, etc. Only a University Official can enter into a contract. If proper approval was not granted for a speaker, speaker's agency, entertainment group, etc., the organization and its officers will be held personally liable for the contract fees.

9. Advertisements for programs by funded organizations are asked to acknowledge that they were "funded (in part) by CSAF" and should include the CSAF Logo at the top of this document and shown below.

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COUNCIL ON STUDENT ACTIVITY FUNDS

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10. All purchases require the receipt of the "Approval Request for Anticipated Expenditures" Google form which can be found on the OFO webpage. Once the form is complete, the fiscal agent, as listed on the form, will need to approve the request via email. Instructions for this process are on the OFO webpage.

11. If the purchase exceeds or is equal to $1,500, the approval request must also be approved by the Vice President of Student Success. Purchases requiring Vice President approval must be turned in prior to the event with enough time allowed for proper approval.

12. All purchases in excess of $5,000.00 must be placed on a request for purchase (RFP) for competitive bidding through university purchase procedures. Please refer to the Purchasing Office website for more information.

13. If equipment purchased with student activity fees is loaned to another registered organization, that organization will be liable for any repairs and/or replacement in the event the equipment is damaged or lost while on loan.

14. Approval for purchases associated with one event should be requested on one funding request. If a group is found to be purposely stringing an event (submitting multiple requests for the same event to stay before the purchasing limit) the request will be sent back.

15. In regards to a motion, the vote will be counted on the majority of those present. Quorum is defined as greater than 50% (4 of 7) of the appointed CSAF seats.

16. No CSAF-funded group, organization, office, etc. shall use student activity fee money for the purpose of scholarships. However, groups may use generated income held in their foundation accounts to fund scholarships.

17. CSAF follows the University's policies regarding gifts, contributions, prizes, promotional items, etc. Although donations under $150 may be approved with the Vice President's approval, CSAF reserves the right to deny these approval requests if they fail to match the mission of the student activity fee or organization. Donations must in some way provide benefit to WIU students and shall not be the sole mission of a CSAF-funded account.

18. No approval request should be used as interchangeable or "blanketed" in any way. Requests should be specific enough that expenses can easily be matched directly with the approval request. Requests can be denied or sent back for more detailed information.

19. Any approval request that is canceled is no longer valid. Another request will need to be approved if spending is to occur for that request. If an approval request amount is lowered due to forecasted underspending, the new lower amount is the maximum a group can spend on that request. If spending occurs over the lowered amount, then a new approval request would need to be approved for the overage and the org could be liable for the difference.

Procedural Policies:

20. Groups appearing before the Council on Student Activity Funds (CSAF) must be represented by a fiscal agent/advisor, president, or treasurer.

21. If the organization would like to make an appeal regarding the funding that has been awarded to them, they may do so within a week of a decision being emailed to them.

22. **All paperwork** (transfers, RFP's, DPA's, supplemental requests, travel advances, expenditure requests, etc.) **must** be emailed to the OFO (ofo@wiu.edu) to be processed **prior** to being sent to the Business or Purchasing Offices.

23. If requesting reimbursement, signed approval letters and DPA's must be provided to the OFO. DPA's must be submitted through the DPA system within 30 days of receipt of the invoice as outlined by the DPA section of the Types of Purchases webpage here.

24. Individuals who make unauthorized purchases will be asked to explain their actions to the Council on Student Activity Funds and will risk losing the privilege of receiving funding in the future. If necessary, further action may also be taken.

Travel Polices

25. CSAF adheres to the University's Travel Guide. Students are encouraged to use university

vehicles operated by faculty or graduate students. If students use personal vehicles, fuel reimbursements may be considered for travel more than an hour away from WIU, only for the amount spent.

26. Fiscal agents/advisors may request a travel advancement instead of reimbursement. The fiscal agent is responsible for returning unused funds to the Business Office upon return. You can find the travel advancement request form here.

Salary Policies:

27. Student activity funds are not designed for payment of salaries except in special circumstances. Organizations that desire to employ and pay a member of the WIU faculty or administration for duties or services performed for the organization must seek the approval of CSAF, the Vice President for Student Success, and the Provost before these individuals can be employed. Services provided by these individuals must be outside of their regularly assigned duties and must require a documented degree of professional expertise.

28. In order for an organization to be eligible to provide CSAF funds for direct payment to its members, the organization must first meet the following criteria:

- The service must be of a "skilled" nature that carries a significant level of responsibility.
- The organization must make a reasonable effort to generate income to reimburse the Council for funds distributed as payments to individual members.
- The services that the organization provides must be directed towards providing services to the student body.
- Student workers do not apply.

Asset Policies:

29. Equipment that has been purchased with student activity fees shall not be rented for profit to student activity funded organizations. If a student activity funded organization provides the use of their student activity fund purchased equipment to another student activity organization, a minimal repair and maintenance fee may be charged. The repair and maintenance fee will be considered income and must, therefore, be deposited into the organization's foundation account (or the general foundation account if they don't have one) and noted on the organization's spreadsheet. Any equipment valued at $500 or more must be listed under that organization's inventory and tagged.

30. If equipment is rented to an organization that is not funded by student activity funds, a rental charge in addition to the repair and maintenance fee may be assessed and the generated income must be deposited into the organization's foundation account (or the general foundation account if they don't have one). Equipment purchased with

student activity fees shall be loaned and rented at the discretion of the loaner/renter.

31. Any clothing (Costumes, shoes, hats, uniforms, etc…) not intended to be promotional items that are purchased with student activity dollars is the sole property of the University and must remain on campus. Organizations must be able to account for inventory if needed, and it is not to be distributed to its members for personal use. Some organizations may be allowed to keep clothing, as determined by CSAF on a case-by-case basis.

Note:

- ***Exceptions to the above policies and procedures may be made by the Council on Student Activity Funds based upon the merit of the request.***
- ***Failure to adhere to any of these policies or procedures by an organization will result in a temporary suspension of funds or complete removal of funds.***

Making a CSAF Funding Request

According to the goals and policies of CSAF, money is made available to the organizations not on the basis of the organization itself, but rather on the basis of the type of programs and/or services the organization makes available to the student body and campus community.

If the organization meets the eligibility criteria, the fiscal agent, president, or treasurer may fill out the funding request form through Jotform, which is the software we use to process requests. The organization will fill out a budget spreadsheet provided on the form (use exact prices when possible, but orgs can also include a small buffer for minor price increases). The maximum an organization can receive for one request is $1,000. The link for the form is as follows: https://form.jotform.com/251605477718161. Once submitted, the fiscal agent will receive the request via email, review it, and be the first to approve it.

The CSAF then reviews the request based on a rubric, which is provided below.

	1 point(s)	2 point(s)	3 point(s)
Does this request fit within one or more of the following categories: social justice, health education (mental health, self empowerment, or substance abuse), civic engagement, philanthropic, veteran affairs focused, professional development?	This request does not clearly fit within one of more of these categories and I do not think this type of category should be added to our list.	X	Yes, this request clearly fits within one or more of these categories or I think this type of event category should be added to our list.
Does the mission of the organization(s) match the request description, purpose, mission?	The request does not match the mission of the organization(s).	The request does match partially to the organization(s)' mission or the request matches one of the organization's missions, but not the mission of all the organizations involved with the event.	The request matches well to the organization(s)' mission.
Does the event budget seem reasonable for the size, purpose, and overall necessities of the request?	The budget spreadsheet was not filled out when it was necessary to understand the funding request or was filled out incorrectly and/or the spreadsheet seemed unreasonable for the request description. The total funding amount requested seems unreasonable for the size, purpose, or overall necessities of the request.	The budget was filled out partially incorrectly and/or the spreadsheet partially seemed reasonable for the request description. The total funding amount requested seems reasonable for one of the following reasons, but not all: size, purpose, and overall necessities of the request.	The budget spreadsheet was filled out correct and/or the funding amount seemed reasonable for the request.
In your opinion, is the organization providing an event of value to the student community it hopes to serve? Is the services being provided by the funding help provide value to the student community it hopes to serve?	The request does not include a clear idea of what students will gain from the event and/or the event request/purpose of the event does not match what the group is hoping students gain from the event.	The request can add partial value to a specific group of students and/or the request does not describe well what they hope students will gain from the event, but it is clear in the purpose that this will bring value to students.	The request clearly will bring value to the students in its intended audience.
*This rubric is subject to change based on institutional climate/needs and feedback.			

The CSAF has the authority to decide whether to give full, partial, or no funding for the request. If the Council has not reached quorum yet, the OFO and Assistant Vice President can make decisions on behalf of the CSAF or break a tie. After the meeting, the OFO will input the results into Jotform. If approved, the request will go to the Director of Student Engagement. If approved, the fiscal agent will receive an email from Jotform confirming the approval. If denied at any point, the fiscal agent will receive an email for this as well.

If any changes need to be made to the request after the request has been approved, please email the OFO. Depending on the extent of the changes, the OFO may need to request additional approval, ask the group to submit a new approval request, or have the group appear to CSAF.

If the organization would like to make an appeal regarding the decision, they may do so within a week of receiving the email from Jotform. The OFO can decide based on the appeal whether CSAF or the VPSS reviews the appeal. If CSAF denies the appeal request, the group can appeal again to the VPSS. Appeals must be completed within ample time prior to the date needed for funding. If ample time is not available, appeals may be denied.

The Council realizes the need for flexibility in the expenditure of funds and encourages groups who need to alter, expand, or add to programs that were approved. However, it is important to note that organizations cannot spend funds in any manner they deem necessary. Any adjustments or deviations from the planned expenditures must be discussed with the OFO and approved.

Once fully approved, the request is sent to the Budget Office for the money to be added to the org's CSAF account. Organizations are cleared to spend once they receive the approval email from Jotform and have double checked if the request was fully approved, partially approved, or if there are any other notes, changes, or edits that must be addressed or adhered to.

<u>Spending and Reimbursement</u>
Reimbursement follows a specific six-step process. That process is outlined below, beginning with the initial approval.

1. Get spending approved by following the instructions throughout the manual up to this point

2. Make the purchase(s) tax-free using the tax-exemption number (E9989- 9612-06, more info on page 15). Purchases must be made by a member of the student organization or the fiscal agent (reimbursements can only be made to WIU students, faculty, and staff). Also note that purchases are initially made with personal funds before being reimbursed.

3. Submit the itemized receipt, along with the approval (the copy of the request you submitted, but with the approval steps shown at the bottom, which Jotform sends after it's fully approved) to the OFO. An itemized receipt is one that includes proof of payment (either the last four of a card or an indication that you paid in cash), an itemized list of all the expenses (each item, tax (should be $0 when you use our tax exempt number), shipping if applicable, subtotal, and total). If you're submitting these near the end of the fiscal year (June), be sure to send them by June 15 to allow for enough time to process the reimbursement by the end of the fiscal year

on June 30.

4. Work with the OFO to get set up in Colleague. Colleague is the university's budgeting software which handles the reimbursement. Only the person making the purchases needs to do this part. If it's a student, send their name and student ID number. If it's the fiscal agent, send their name and let the OFO know that they are the fiscal agent.

5. Wait for reimbursement approval. Once you are set up as a vendor in Colleague and the OFO has all of the receipts, they will submit the reimbursement request for you. Just like the initial approval, this request must be approved by several people as well, so all you have to do is wait while it goes through the process.

6. Receive the reimbursement via check to the address on file.

<u>Organizing and Budgeting</u>

The OFO creates a Google sheet to track the disbursements and spending of each organization's account. These spreadsheets are shared with the fiscal agents. The fiscal agent can email the OFO if they would like the spreadsheet to be shared with the president and/or treasurer.

Approval Request for Anticipated Expenditures

What is it? A formal request for the use of allocated funds. Requests are filled out by the fiscal agent, president, or treasurer. Contact the OFO if there is any confusion about submitting the form.

Why? Before an organization spends funds, proper approval must be obtained. Approval must be granted by the OFO, Director of Student Engagement, and Assistant Vice President at all times. Additionally, if the expense is $1,500 or greater, the Vice President for Student Success would also be required to grant approval. This is also a method of tracking expected spending, allowing organizations the ability to follow their created budget.

How? The approval request for anticipated expenditures is found via this Jotfom link (https://form.jotform.com/251605477718161).
Questions asked include:

- The name of the organization.
- The cost center number. Example: 3-1xxxx (email the OFO if unsure)
- The amount of money requested
- The reason for the request (please include as many details as possible).
- The expected vendor(s).

When? **A**n approval request for anticipated expenditures is required anytime CSAF funds or generated income are being used.

Tax Exemption:

- All student organizations which are funded by CSAF are exempt from paying state sales tax when doing university-related business. Your tax-exempt number is **E9989-9612-06**. Organizations will not be reimbursed for taxes if they forget to use the tax-exempt number. For both students and advisors, be sure to have the tax-exempt number with you when making purchases. A tax-exempt letter may be provided to CSAF-funded organizations upon request.
- Student organizations not funded by CSAF are not tax-exempt under the policies of the University.
- **Student organizations are only tax-exempt when making purchases for the University.** When t-shirts are purchased to be resold, tax should be collected from those purchasing the shirts. Sales should be deposited to subcode 0554, where appropriate amounts of sales tax will be deducted and remitted to the IRS.

Generated Income

All student organizations funded by CSAF are strongly encouraged to generate income. Requests to spend generated income, though still subject to the CSAF process, rules, and regulations, are granted more freedom when spending than ordinary requests.

When an organization fundraises, they are required to deposit all generated income in either their university foundation account if they have one, or the general foundation account if they don't (This process is described below.).

Student organizations may request a loan to host fundraising events to generate income. To do this, submit a request using the same form as normal (Jotform, linked here), but make it clear in the request name and description that the request is for a fundraising loan, which the organization intends to pay back. It is student organizations' responsibility to budget their profits properly with the intent of returning borrowed funds to CSAF. Once the income is deposited, CSAF will deduct the balance of the loan from the deposit.

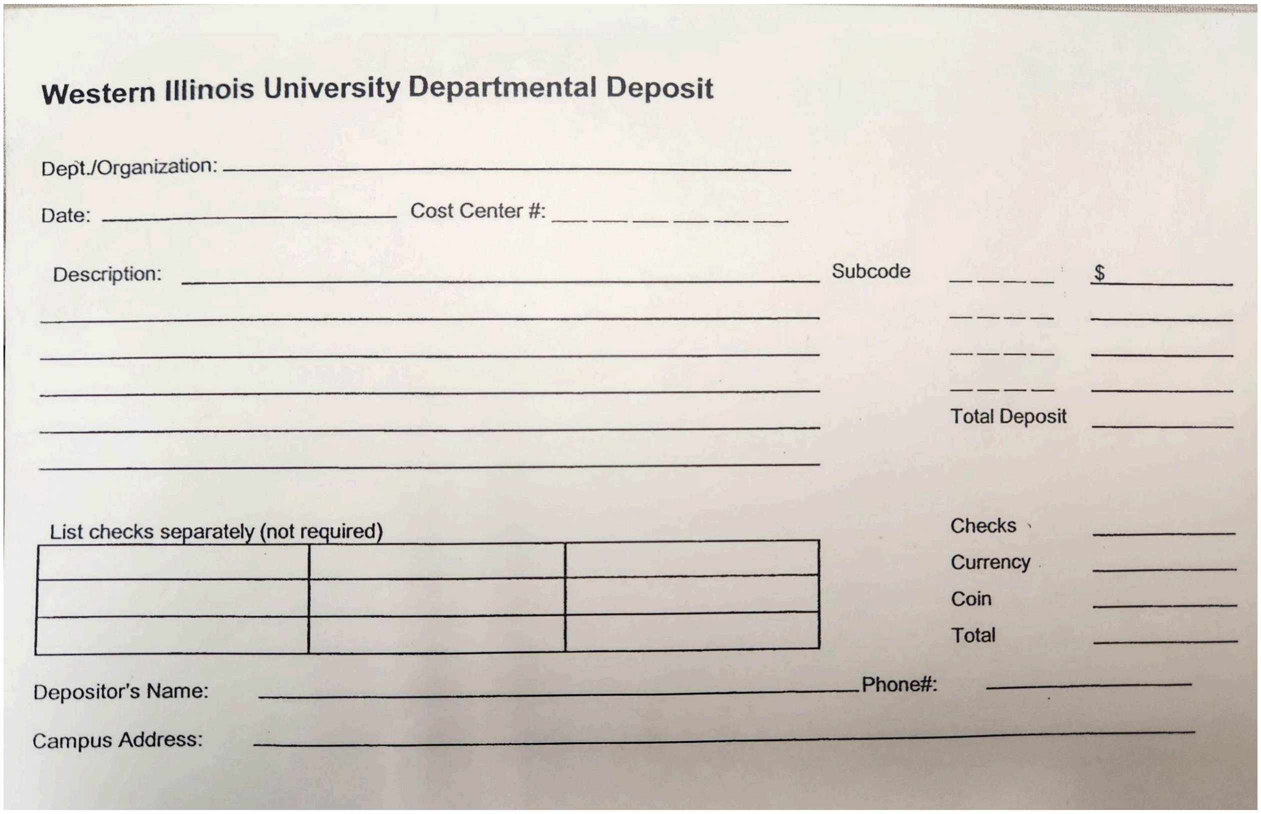
To spend generated income, the organization must submit a separate request using the same form linked above. Again, be clear in the description that the organization intends to use generated funds either in whole, or in part. As always, a purchase should not be made until the request is fully approved. Purchases made with generated income should follow the same policies as those made with CSAF funds; follow the CSAF manual.

Income Deposited:

To deposit income to your account, the fiscal agent/advisor should complete the following steps:

1. Pick up departmental deposit slips at the University Union Service Desk located on the ground floor of the University Union across from the food court and next to the book store. There's a picture of these deposit slips at the top of the next page.

2. Complete the departmental deposit slip in its entirety, making sure to include the correct Cost Center Number, Cost Center Name, amount to be deposited, and the correct income subcode (information linked here). More details about these are listed on the next page. Each departmental deposit slip should have a phone number in the lower right corner. If you are depositing money for several events, deposit the money on separate deposit slips (3 events, 3 slips).



Western Illinois University Departmental Deposit

Dept./Organization: ______________________

Date: ______________ Cost Center #: _ _ _ _ _ _ _

Description: ______________________ Subcode _ _ _ _ $ ______

Total Deposit ______

List checks separately (not required)

Checks ______
Currency ______
Coin ______
Total ______

Depositor's Name: ______________________ Phone#: ______

Campus Address: ______________________

- **Department / Organization**
  - This should be the name of the organization.
- **Cost Center**
  - This is your organization's foundation account number, or 883853 if you don't have one
- **Subcode**
  - This is the income subcode. See Appendix 2 for a list of the income subcodes. Please refer to the OFO webpage if you do not know which subcode to use.
- **Description of Deposit**
  - This is the program or event. Be as specific as possible. Include dates, name of the event, etc.

Note: These cash deposit slips will allow for multiple income classifications on one slip.

For clubs or committees within organizations (i.e. University Union Board), the respective club or committee must be specified within the description.

3. Submit the departmental deposit slip and money at the University Union Service Desk, or at the Cashier's Office located in Sherman Hall 106.

4. Retain the receipt (attached to the back of the deposit slip) for your organization's records and send a copy to the OFO.

5. Sales tax is to be charged whenever items are purchased and resold to the final consumer.

   To comply, you must first determine if any of your sales are taxable. The best rule of thumb to follow is if you went to a store to buy this item, would you have to pay sales tax? If the answer is yes, then you should be charging sales tax.

   This is essential because 9.00% of all deposits to certain income subcodes are taken out of the account and remitted to the state on a monthly basis. See the income subcodes on the OFO webpage.

   If merchandise is sold to a tax-exempt organization, you are required to get a copy of the organization's letter indicating the tax-exempt identification number. The deposit slip should be made to Income Code 0599, Non-Taxable Sales. All other types of income should be deposited to the Income Subcodes in the 0600 - 0700 range.

   It is your responsibility to make sure that the sales are recorded properly. Understanding this policy is of utmost importance as failure to comply could result in future tax liabilities and possible penalties. If you have any questions or concerns about this subject, please do not hesitate to ask the OFO.

Income Policies:

- All organizations charging admission for activities must establish a two-tiered charge, one for WIU students and a slightly higher one for non-WIU students.

- **All anticipated funds are to be considered as generated income.** This includes, but is not limited to, fundraisers, membership dues, program registration charges, donations, grants, and departmental funds.

- Once the generated income is deposited into an organization's foundation account, it shall be considered activity fund money, if the organization is funded wholly or in part by CSAF. This includes all generated income in excess of that which appears in the budget.

- At each income generating event, there shall be an officer(s) of the organization or the fiscal agent(s) present. The fiscal agent shall be responsible for the subsequent deposit of the generated income into the organization's university account. The organization shall be responsible for depositing the money into the correct account on the next working business day. Any deposit exceeding $10,000 must be deposited on the day of receipt. Failure to follow this procedure may result in loss of funding.

Automatic Billing

In order to facilitate and reduce paper flow occurring between departments on campus, several automatic billings have been developed. Automatic billing allows the student organization the convenience of purchasing merchandise or services provided on campus while minimizing the hassle of completing DPA's or RFP's. **An approval request for anticipated expenditures would still need to be completed for the anticipated expenses.** As these expenses are automatic, please be sure to note these charges on the budget request.

Automatic billing procedures occur in the following areas:

- Sodexo
- Document and Publications Service
- Visual Production Service
- Phone/Telecommunications Billing
- Postage
- Academic Computing
- Educational Broadcasting Independent Student
- University Union
- The Western Courier
- WESTEC

Computer Printouts

It is the responsibility of the organization's fiscal agent to keep accurate and informative financial records. All transactions affecting an organization's account through the fiscal year should be recorded in the organization's books and documentation (e.g., receipts, DPA copies, etc.) should be kept on file within each student organization.

To facilitate this process, two computer printouts are provided by the University Business Office. These are the FBMO90 and the FBMO91. The computer printouts explained in this section are:

- A statement of the organization's budget and the balance available to spend (FBMO90), and
- A detailed listing of all transactions affecting an organization (FBMO91)

These printouts should be used to reconcile the organization's own records. The printout will be sent via email to the fiscal agent (organization advisor) at the end of each month. Please familiarize yourself with these printouts.

Note: *Other printouts may also be received by student organizations. These include functional payroll reports and monthly phone bills.*

FBMO90:

This form shows the total budget, what has been spent in the current month, what has been spent for this fiscal year, and the balance left in the subcode lines.

1. **ACCT** — The 3-account Cost Center Number of your organization.

2. **SUBCODE** — This is the expense or income number that has been used for your transaction. If your organization is required to generate income, the amount and the subcode you must use when depositing funds will appear in the first line(s) of your budget, beginning with zero.

3. **DESCRIPTION** — This informs you what the subcode expense or income is (e.g., printing, office supplies, copying, sales, services, etc.)

4. **BUDGETS** — **Original:** This column shows the original allocation by CSAF to your organization.

   Revised: This column will show changes to your account from transfers or supplementals. Also, as items are paid out of your account the money will be drawn from the pool (e.g., 3000 pool, 4000 pool, etc . . .) and put into the appropriate subcode classification to be expended.

5. **ACTUAL** — **Current Month:** This shows all transactions in your account for the past month.

   Fiscal Year: This is a year-to-date of all transactions in your account. This amount will include the current month.

6. **OPEN COMMITMENTS** — This shows open purchase orders, RFP's, DPA's that have had the funds encumbered, not paid.

7. **BALANCE AVAILABLE** — This column will show the money available to spend in each pool level. Refer to their accounting books to figure specific balances.

8. **PERCENTAGE USED** — This tells you on a percentage basis what is used.

At the end of the FBMO90, you will find a chart that shows the status of all open commitments.

1. **ACCOUNT** — First 6 digits - Cost Center Number, last 4 digits- subcode. In the case of the PO, the RFP associated with the PO should have a zero balance in the current amount column. A check has not been issued until the encumbrance has been liquidated.

2. **REF** — This is the reference number found in the upper right hand corner of the DPA or RFP that was used to initiate the transaction.

3. **DATE** — The date the transaction entered the computer.

4. **DESCRIPTION** — This is the description that you entered in the 20-character line for description on the DPA or vendor name of a PO.

5. **ORIGINAL AMOUNT** — This is the amount that is first encumbered by the Business Office for a DPA or RFP.

6. **LIQUIDATING EXPENDITURES** — This is the amount actually paid.

7. **ADJUSTMENTS** — If for some reason the amount on the DPA or RFP is off, or the item purchased comes in at a different amount than estimated, this column shows the difference. This column will also reflect any cancellations as when an RFP is turned into a PO.

8. **CURRENT AMOUNT** — Shows the amount of the Open Commitments. When an open commitment transaction is finished you will find the word “completed” behind the Current Amount.

FBMO91:

The FBMO91 is the second monthly printout received from the Business Office. This is the detailed listing of all transactions that are processed through the organization's account. The following is what is found on the FBMO91 report:

1. **ACCT** — Cost Center Number, 3-account number
2. **SUBCODE** — The expense or income subcode number used for this particular transaction.
3. **DESCRIPTION** — When your DPA or RFP is first encumbered, the 20 – character description you supplied will appear at the pool level (e.g. 3000, 4000, etc.). When this amount is actually expended to a specific subcode, the name of the vendor (payee) will appear next to the subcode.
4. **DATE** — The date the transaction was entered into the computer.
5. **TC** — This is the number used by the Business Office to identify the transaction type.
6. **REF** — This reference number should be the number found on the DPA or RFP that initiated the transaction. DPA numbers begin with one letter. RFP numbers begin with two letters. Purchase Orders also begin with two letters and will appear in this column when such an order has been written.
7. **2ND REF** — RFP's which will initiate a future Purchase Order will appear in this column.
8. **JE OFFSET ACCOUNT** — This is the Journal Entry Offset Account. This entry shows you who has been paid and to what subcode this money has gone. (First 6 digits: Cost Center Number; last 4 digits: Subcode).
9. **BUDGET ENTRIES** — Shows the original / revised budgeted amount for the subcode pools.
10. **CURRENT REV / EXP** — This shows the amount of expense or income for each affected subcode or pool level.
11. **COMMITMENT** — This is a listing of all commitments entered and liquidated during the month.
12. **BATCH** — Shows the type of transaction and the date it was entered.

Fall 2026 Request Deadlines

Please use the following guide to submit requests for CSAF funds.

You can consider this section a more-detailed breakdown of Policy #4 from the CSAF General Policies section. As a reminder, the reason the general rule is two weeks in advance is three-fold:

- Because the Council only meets every two weeks
- To make sure orgs have time to advertise their event (to maximize attendance and therefore make the best use of student funds)
- To have plenty of time for subsequent approval steps (CSAF Council approval is not the last step)

The reason we placed deadlines two days before meetings is so the OFO can communicate with organizations to get more details if needed. This is the case with most requests, so don't panic if you receive an email asking questions. Getting as many details straightened out as possible before the meeting allows the Council to make informed decisions and minimizes the need to "table" requests or ask follow up questions (which also happens occasionally). Finally, with that said, we can move on to the specific deadlines.

If your event is between the set of dates on the right, it needs to be submitted **before 11:59** on the submission deadline date in the corresponding box on the left.

Example: If my event is October 21, I should submit it by 11:59 October 6.

Submission Deadling:	For events in this time period:
None, but OFO and Director review	Prior to Sept. 6
Sept. 3 (no meeting, just OFO and Director review)	Sept. 6 - Sept. 19
Sept. 8	Sept. 20 - Oct. 3
Sept. 22	Oct. 4 - Oct. 17
Oct. 6	Oct. 18 - Oct. 31
Oct. 20	Nov. 1 - Nov. 14
Nov. 3	Nov. 15 - Nov. 28
Nov. 17 (Last day to submit requests for events in Fall 2026 because the last day to host events is Dec. 12)	Nov. 29 - Dec. 12
Dec. 1	First three weeks of spring semester

Below is a visual representation of those deadlines. Events within one color need to be submitted before the meeting following the same color.

Example: If my event is on November 27, I should submit it by 11:59 on November 3.

Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday
Aug. 23	24	25	26	27	28	29
30	31	Sept. 1	2	Deadline for next two weeks 3	4	5
6	7	8	9	1st meeting 10	11	12
13	14	15	16	17	18	19
20	21	22	23	2nd meeting 24	25	26
27	28	29	30	Oct. 1	2	3
4	5	6	7	3rd meeting 8	9	10
11	12	13	14	15	16	17
18	19	20	21	4th meeting 22	23	24
25	26	27	28	29	30	31
Nov. 1	2	3	4	5th meeting 5	6	7
8	9	10	11	12	13	14
15	16	17	18	6th meeting 19	20	21
22	23	24	25	26	27	28
29	30	Dec. 1	2	7th meeting 3	4	5
6	7	8	9	10	11	Final day to host events 12
13	Finals week 14	15	16	17	18	19

*The 7th meeting will be for requests for events within the first three weeks of the Spring 2027 semester.

Thanks for complying with the above. If you have any questions, please don't hesitate to email ofo@wiu.edu. Thank you and have a great semester!