



COUNCIL ON STUDENT
ACTIVITY FUNDS



POLICY MANUAL
2022 – 2023

WESTERN ILLINOIS UNIVERSITY

FISCAL YEAR '23
REVISED SPRING '22

Glossary / Dictionary

Because there are often different terms used for the same meaning, we are attempting to assist you in clarifying those situations.

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 subcommittee of SGA that make decisions regarding allocations of the student activity fee.

**Document and
Publication
Services (DPS):**

Where printing, photocopying, and publication services are done.

**Eligible
Organization:**

Any student organization currently registered on Leatherneck Link 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

The Big Picture:

Introduction:

In order 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, the role of CSAF, the Organization Finance Officer, the organization's advisor, and the Director of Student Engagement. Through the discussion of the roles of these individuals, we will attempt to explain how the current system can be utilized to afford 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 Multicultural Center, Office of Student Engagement, Sports Council, Westec, and WIUS-FM/Courier (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 any other student organization. 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 on Leatherneck Link and verified by the Office of Student Engagement.
- An organization **cannot** have any other accounts at a bank, savings and loan institution, etc. All their funds must be in accounts established through WIU.
- An organization **cannot** be funded or 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 furthermore in this manual and will follow them.
- 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 appointed by the Student Government Association, one of which is the Director of External Relations. The Organization Finance Officer and the Director of Student Engagement sit on the Council as ex-officio, non-voting members. The Council meets weekly 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.
- Report annually to SGA regarding allocations made
- 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, 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, veterans' affairs, 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, per year, either excused or unexcused, shall be removed from their duties on the council.
- Any member arriving late and/or leaving early per meeting will be given a warning for the first time; after such time, three separate occasions per year will be grounds for removal from their position on CSAF.
- Any member removed from the council will not be allowed to serve for the remainder of the current academic year.
- Any member removed from the council will be replaced by an appointment made by SGA.
- Any decisions made regarding attendance are reviewed on a case-by-case basis.

The Members:

Vice President of Student Services

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

Associate Vice President of Student Services

The Associate Vice President of Student Services (Associate VPSS) grants permission to deposit funds into respective CSAF accounts.

The Director of Student Engagement

The Director of Student Engagement is appointed by the Vice President of Student Services to serve as an ex-officio, non-voting advisor to the Council. If a question should arise concerning the funding process, which is not within the realm of the OFO or CSAF, the Director should be consulted.

The 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.

Student Government Association (SGA) President

It is the role of the SGA President to appoint the student members to the Council including the Director of External Relations. The OFO/CSAF shall report to SGA at the end of each school/fiscal year the allocations that were approved by CSAF for the year.

The Members of CSAF

The students of the Council are appointed by SGA. 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. The fiscal agent is 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 organizations request for funding
- Deposit any generated income unto the organization's account by the next working business day
- Keep informative financial records for the organization.

Council on Student Activity Funds Policies

Registration Policy:

1. All student organizations registered with Western Illinois University through Leatherneck Link are eligible for funding as long as they adhere to the CSAF policies.

General Policies:

2. 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.
3. Organizations are responsible for keeping updated materials on file with the OFO (signature sheets, expenditure requests, DPAs, etc.) during the fiscal year.
4. 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.
5. 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.
6. Advertisements for programs by funded organizations are asked to acknowledge that they were "funded (in part) by CSAF" and should include the CSAF Logo.
7. 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, shall need to approve the request via email. Instructions for this process are on the OFO webpage.
8. If the purchase exceeds or is equal to \$1,500, the approval request must also be approved by the Vice President of Student Services. Purchases requiring Vice President approval must be turned in prior to the event with enough time allowed for proper approval.
9. 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.
10. 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.
11. 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, the practice of making

multiple requests to obtain like items or services, with the willful intent to circumvent the purchasing policy, the request will be sent back.

12. 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.
13. No CSAF funded group, organization, office, etc. shall use student activity fee money for the purpose of scholarships. Groups may use generated income held in their student activity fee accounts in order to fund scholarships.
14. 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.
15. 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.
16. 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 will need to be approved for overspending.

Procedural Policies:

17. Groups appearing before the Council on Student Activity Funds (CSAF) must be represented by a fiscal agent/advisor, president, or treasurer.
18. 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.
19. **All paperwork** (transfers, RFP's, DPA's, travel advances, expenditure requests, etc.) **must** be emailed to the OFO (of@wiu.edu) to be processed **prior** to being sent to the Business or Purchasing Offices.
20. 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 <http://www.wiu.edu/purchasing/typesofpurchases.php>
21. 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 having a P-Card. If necessary, further action may also be taken.

Travel Policies

22. 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.
23. Fiscal agents/advisors may request a travel advancement instead of reimbursement. The fiscal agent is responsible for returning unused funds to Business Office upon return. You can find the travel advancement request form [here](#).

Salary Policies:

24. Student activity funds are not designed for payment of salaries except in the following organizations: Office of Student Engagement, Multicultural Center, and WESTEC. 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 Services, 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.
25. 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:

26. 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 university account. Any equipment valued at \$500 or more must be listed under that organization's inventory and tagged.
27. 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 university account. Equipment purchased with student activity fees shall be loaned and rented at the discretion of the loaner/renter.
28. 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.

29. For organizations that are not funded off the top, CSAF will cover up to 50% of the limit (\$500) for bulk orders of 11 or more apparel items. Smaller orders, 10 items or less, cannot exceed \$25 per item. For organizations that are funded off the top, total expenses for apparel items cannot exceed 12% of an organization's overall allocation. Organizations requesting funding for costumes and/or uniforms may be given special consideration based on organizational needs.

Budget Deficit Policies:

30. Any CSAF-funded organization with a negative account balance at the end of the fiscal year (June 30) will incur a budget reduction in the new fiscal year for the exact amount it ended the previous fiscal year in the negative or other implications to the organization as deemed fit. The OFO is available to work with organizations throughout the year to prevent this from happening by making budget adjustments.

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.

Requesting an Allocation from CSAF

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, they can fill out the funding request form through Leatherneck Link. The organization is recommended to provide a budget spreadsheet that is provided on the Leatherneck Link form, especially if the request relates to an event to provide details of the costs necessary to put on the event. Event funding requests are available on Leatherneck Link under the CSAF portal. The maximum an organization can receive for a single request is \$1,000. The link for the form is as follows: <https://wiu.presence.io/form/csaf-funding-request-form-fy23>.

CSAF then reviews the request based on a rubric. The rubric is provided below. If an organization receives CSAF's majority vote, they are approved to receive funding for their request.

	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.

CSAF has the authority to decide whether to give partial or no funding for the request. If CSAF has not reached quorum yet, the OFO and Director of Student Engagement along with the SGA Director of External Relations (if the position is filled), who is automatically appointed to CSAF, will fill out the rubric in lieu of CSAF.

The fiscal agent of the organization will need to approve this request via email. The fiscal agent will receive an email from "Presence" which is the add-on we use for approvals. Instructions for how to approve the request via "Presence" are available on the OFO webpage. Following the approval by the fiscal agent, the OFO submits the request through the approval process.

Once the approval request is fully approved, the request is sent to the Associate Vice President for Student Services. With the Associate VPSS approval, the request is sent to the Budget Office for the money to be added to the CSAF account

number. Once the Budget Office has added the monies to the account, the OFO will email the fiscal agent with permission to spend for the request and documentation to attach to DPAs, Pcards, etc. as proof of approval.

The OFO also creates a Google sheet to track the disbursements and spending to each organization's account. These spreadsheets are shared with the fiscal agent. The fiscal agent can email the OFO if they would like a direct link to this spreadsheet. If any changes are needed to be made to the request after CSAF or the approval 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 return to CSAF.

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 the decision being emailed to them. 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.

Approval Request for Anticipated Expenditures

What is it? A formal request for the use of allocated funds. For groups who are funded off the top, this should be filled out by someone within the organization. Contact the OFO if there is any confusion about submitting the form.

Why? Before an organization spends its allocation proper approval must be obtained. Approval must be granted by the Fiscal Agent, OFO, and Associate Vice President at all times. Additionally, if the expense is \$1,500 or greater, the Vice President for Student Services 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 expenditure via this Google forms link (https://docs.google.com/forms/d/e/1FAIpQLSdFmkL1YD0p-cD_FvAPq9oYJ0bdDE5b2adeZUmKqSXI87ZCow/viewform).

Questions asked include:

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

When? Anytime CSAF funds or generated income are being used an approval request for anticipated expenditures is required.

Reminders:

This section is comprised of items that may not concern all student organizations, but are worthy of comment due to their repetitive nature:

Advisor Authorization Signature Sheets – Authorization signature sheets provide the signatures of the advisor 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 (http://www.wiu.edu/business_services/forms/fasig.pdf). 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.

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**. Individuals will **NOT** be reimbursed for state sales taxes when purchasing items for student organizations. Be sure to have the tax-exempt number with you when you are purchasing items that are tax-exempt. Organizations will not be reimbursed if they fail to provide the tax-exempt number. A tax-exempt letter may be provided to CSAF funded organizations by the OFO 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. Organizations receiving an allocation from CSAF are required to deposit all generated income in their respective University accounts. Deposits can be made at the Union Service Desk. Organizations may request to carry over their previous year's generated income to the next fiscal year by contacting the OFO by the end of the fiscal year (June 30).

Student organizations may request a loan to host fundraising events to generate income. 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.

Generated income may be used to purchase any items without submitting a funding request through Leatherneck Link as long as the items are deemed appropriate. **An approval request for anticipated expenditures still needs to be filled out for this spending, no matter if generated income is used or not, and approved before spending can take place.** Include in the description of the event that generated income is being used (fully or partially). A purchase should not be made until notice of approval has been granted on the expenditure request. **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. Complete a cash deposit slip in its entirety, making sure to include your correct Cost Center Number, Cost Center Name, amount to be deposited, and the correct income subcode (http://www.wiu.edu/student_services/ose/organization_finance/cIncome.php). Each cash 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).

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.

2. Submit the cash deposit slip and money to be deposited to the Cashier's Office in Sherman Hall or the Union Service Center Desk.
3. Retain the receipt for your organization's records and send a copy to the OFO.

Note: *CSAF encourages all student organizations to generate income whenever possible. Money generated over the amount specified in the organization's budget cannot be spent without the OFO making budget adjustments. The Council will be informed of all organizational budgeted income adjustments.*

4. 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.

Cash Deposit Slip:

Cash Deposit Slips are available at the Union Service Desk on the Ground Level of the University Union. Please provide a copy of the deposit slip to the OFO after depositing the cash.

The following are the instructions for the completion of a cash deposit slip receipt:

- **Department / Organization**
 - *This should be the name of the organization.*
- **Cost Center**
 - *This is your organization's account number.*
- **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 (link above).*
- **Description of Deposit**
 - *This is the program or event. Be as specific as possible. Include dates, name of the event, etc.*

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 registered student organizations are strongly recommended to seek additional funding from other resources in the form of generated income. **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. These funds may be used to purchase any budget line items that were not previously approved by CSAF, as long as the items are deemed appropriate.
- Once the generated income is deposited into an organization's CSAF 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. Organizations may request to carry over their previous year's generated income to the next fiscal year by contacting the OFO by the end of the fiscal year (June 30).
- 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 their CSAF 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. 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 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.