Student organization and activities policies are aligned with BGSU’s vision and core values. The philosophy of these policies is based on the commitment to provide monetary resources to registered student organizations and activities providing programs and activities that embrace the extra-curricular education of the entire student body at Bowling Green State University Firelands. Policies are further specified in the BGSU Student Handbook.

Registered student organizations can request funding from Student & Campus Activities and BG Firelands Undergraduate Student Government. In addition to monetary support provided via annual requested funding from Student and Campus Activities, student organizations are highly encouraged to supplement expenditures by fundraising and combining efforts with student organizations or departments. Student and Campus Activities can be contacted for clarification of any items described.

All student groups/organizations requesting money must submit a Purchase Request via the Purchase Request Forms to Student & Campus Activities. Purchase Request forms will be available on the Student and Campus Activities website and sent via email to Executive Board members and advisors.

All requests must follow these BGSU Firelands and Student and Campus Activities Budget Guidelines and may not include any of the prohibited expenditures listed and these are only a “sample” of prohibited expenditures.
Allocations. Once total allocations are determined, student groups & organizations may decide how to spend their allowances within the budget categories; and changes made to the original budget request/approval need approval by the Office of Student & Campus Activities. Allocations must not exceed the maximum amount or infringe on any noted or implied University restriction. All allocations granted are done so based on the provision that money raised through fundraisers supports the requested activity. Please know that this funding is part of the Student General Fee and follows the University Policy and the Ohio Revised Code. All money must be spent on current club members/adviser only.

Budget Deadlines. Budget requests must be submitted annually on the day designated by Student and Campus Activities utilizing the most recent budget proposal submission form. Budget allocations will be for the current academic year. Allocated funding not utilized by April 1st of the current academic year will be forfeited. Special circumstance should be submitted to Student and Campus Activities by March 15th. Budgets submitted late will be considered only after other budget allocations have been determined. This penalty is as follows: one day late, 25% reduction in all monies awarded; two days late, 50% reduction in all monies awarded; three days late, 75% reduction in all monies awarded.

Appeals. Appeals must be submitted in writing to the Coordinator of Student & Campus Activities whom will present them to the Budget Committee. Appeals must be accompanied by supporting documentation. If an appeal is rejected, student organizations may request to meet with the Coordinator and Budget Committee to further discuss and clarify the requests. All Budget Committee final rulings are in conjunction with BGSU funding requirements.
We do ask not to request the whole amount possible in each category unless that amount is supported by the documentation attached to the request. Please do research on trips, conferences, etc. and obtain approximate fees/prices.

Executive Board members and/or advisors are encouraged to notify Student and Campus Activities well in advance of a speaker, trip, or purchase to ensure all BGSU guidelines and paperwork such as liability releases, medical forms, renting of vans, using the university vehicles, etc. can be completed in a timely and efficient manner weeks before the event/trip. Arrangements must be done weeks in advance of any trip or conference (at least 30 days prior to the scheduled engagement).

Below are descriptions of allowed budget allowances per allocation. Guidelines are also described to ensure requests are compliant with budget policies.

Restrictions/Maximum Allowances on Budget Allocations.

Speaker – Honorarium $150.00
(Maximum of 2 per semester for a total of $300.00 each semester. Maximum allowed for the academic year of fall/spring is $600.00). If an organization plans for a speaker and the speaker honorarium exceeds the allowed allocation, the organization may submit a request to combine funding. The written request should be submitted to the Coordinator of Student and Campus Activities. Example: if one speaker is $300.00 a request for combined funding can be submitted and would reduce the number of speakers allowed per semester/year. Proposed speakers should support the overall mission of BGSU Firelands. For example, Science and Environment club may have someone it to present on Green Energy.
Information you must include: name, affiliation, and relation to the mission of the group/organization. If the name and affiliation are not available during the writing of the budget request, explanation of a potential speaker/topic should be included. At the time of the planning for a speaker, Student & Campus Activities will make contact and ensure that all necessary arrangements and paperwork are completed in conjunction with BGSU Firelands guidelines. No individual is permitted to sign any contractual agreements on behalf of BGSU Firelands, Student and Campus Activities, student organizations/Departments.

Student and Campus Activities must be contacted to begin and complete all contractual arrangements.

Conferences/Long Distance Trips (Over 100 miles round trip) ** $600.00
Funds are used for registration fees for members of the student organization. This allocation category cannot be used for food items. Conference and/or trip requests MUST be accompanied by a descriptive brochure/flyer or supportive information pertaining to it that explains the event. Prior to the trip/conference, BGSU Trip Guidelines must be reviewed by the Trip Coordinator. The registered advisor(s) are required to attend a trip or a conference, funding should also be allocated for the advisor.

**This may not be requested in conjunction with a Special Interest Activity.

Local Trips (Under 150 miles round trip) $300.00
Allocation may be used for admission fees (museums or exhibition, IMAX, Science museums, etc.). This allocation category cannot be used for food items. Parking fees remitted to the adviser when there is not a university vehicle available for use by the advisor. Advisors are to request the use of a university vehicle when
appropriate. This request should be done at least 30 days in advance and submitted to the Office of Budget and Operations.

**Special Events** $500.00

Special Events are events involving the community college and BGSU Firelands students and held at BGSU Firelands. A registered student organization must be the primary sponsor. An explanation of the event and additional funding sources should be included with the budget request. Please explain how the event involves the community and BGSU Firelands. Be specific as possible.

*May not be requested in conjunction with a Major Trip or Conference*

**Major Party/Event** $500.00

All income from a fundraiser is to be deposited into the student organization agency account (AA). If there is an evening fundraiser, the sheriff on duty can secure the money for the organization and/or the advisor. Such arrangements should be arranged in advance by contacting Budget and Operations via 419-372-0685.

*ALL STUDENT ORGANIZATIONS ARE TO ADHERE TO THESE GUIDELINES*

Violations to the university guidelines may result in freezing the student organizations budget.
Prohibited Expenditures

The following is a list of expenditures that are either prohibited by law or BGSU Firelands policy. This list is not intended to be complete or exhaustive. If you have any questions regarding expenditures feel free to contact the Office of Student & Campus Activities prior to commitment of the expenditure. Please be advised that any unauthorized or prohibited expenditure will not be permitted from budgeted funds and will be the sole responsibility of the organization and/or individual(s) involved.

If a group/organization has an agency account and has deposited money from fundraisers, this money can be spent differently as it is considered earned income rather than “General Fee” dollars. All dollars spent from an Agency account must be approved by Student & Campus Activities. A student organization can combine agency account money and General Fee funding for expenditures such as conferences or field trips.

* Funds may not be utilized for monetary compensation or payment in kind for legal services rendered.

* Funds may not be used to reimburse expenses incurred prior to a formal request and approval from Student and Campus Activities. A Funding Request Form must be submitted to Student and Campus Activities prior to submitting payment of any kind.

* Funds may not be used to support activities which are linked to academic courses or for which academic credit is awarded.

* Funding may not be used to support activities that are open only to people of a specific race, gender, sexual orientation, color, national origin, ancestry, religion, age, marital status, political affiliation, disability, or veteran status. Activities planned by the group/organization MUST be open to all students.

* Funds cannot be used for operating or travel costs of political or religious student organizations. These groups have a right to assemble, but programming monies for particular events/rallies must be raised through fundraisers.

* Funds cannot be utilized for compensation or payment in-kind in support of a political candidate, political issues in any state, local, or national election.
Prohibited Expenditures

* Funds cannot be utilized for donations to charitable organizations, profit or non-profit, and/or person(s). A student organization/activity cannot make a direct monetary donation. Student organizations can do a fundraisers to submit monetary donations to non-profit agencies.

  o Fundraiser funds are not considered General Fee dollars and can be utilized to donate proceeds to a “worthy” cause determined by the student organization, advisor and Student and Campus Activities or the Undergraduate Student Government Scholarship fund for BGSU Firelands students.

  o University cash handling procedures must be followed. A cash register with available receipts must be used for all campus major fundraisers. All cash must be secured in the Office of Budget and Operations. If the fundraiser is held during the evening hours, the Deputy Sheriff can secure funds. Please make arrangements with the Office of Budget and Operations in advance.

* No salary compensation to elected officers or faculty, administrative, and professional staff advisers of any student organization.

* T-Shirts, buttons, hats, or other forms of identity may only be purchased when the intent of the expenditure is to provide a “uniform” for students performing a service, i.e. the Intramural Club participants. As the shirts are uniforms, they are permitted. The Women’s Resource Group holds a play to raise money for a women’s shelter or to stop violence against women, as this is a service, shirts can be purchased as a “stage costume” uniform.

  o When items listed above are used for raffles, the “raffle” cannot be a profit to the student organization but may be allocated towards scholarships or worthy causes deemed appropriate by the student organization, advisor and Student and Campus Activities. Raffles (i.e. 50/50 drawings) are considered “gambling” and must follow the Ohio Revised Code.

  o In “raffle” circumstances, it is highly recommended to obtain donated items from BGSU Firelands or local businesses or purchase items from a fundraiser agency account.
Prohibited Expenditures

* A student organization may not purchase food/beverages for members to enjoy at meetings. A student organization can hold a fundraiser, deposit dollars into an agency account, and use "generated income" from the agency account to purchase sandwiches, pizza, and/or beverages.

* Plaques, trophies, jewelry or other awards or gifts, prizes, etc. These items are not permitted for groups/organizations to spend on members. Fundraiser money should be used.

* Flowers may not be purchased for gifts or personal displays of appreciation or sorrow.

* Alcohol is prohibited at all times at any University sponsored student group/organization function or event.

* Promotion or emphasis with the intent to convert and/or recruit to a specific religious belief is prohibited. A religious/spiritual fellowship groups should be nondenominational and "fellowship" based.
Procedural Requirements

All student groups/organizations requesting to utilizing funds from the student organization account must submit a Purchase Request for official purchasing approval via the Purchase Request Forms to Student & Campus Activities. Purchase Request forms will be available on the Student and Campus Activities website and sent via email to Executive Board members and advisors.

All purchase requests must follow BGSU Firelands and Student and Campus Activities Budget Guidelines and may not include any of the prohibited expenditures listed and these are only a “sample” of prohibited expenditures. Note, if an expense is purchased prior to an official approval via the Purchase

Departmental Collection of Cash and Checks

Cash and checks should not be collected by departments as a routine procedure. The collection of cash and checks is the prime responsibility of the Bursar's Office (Office of Budget & Operations at BGSU Firelands) and should be done at that office when practical. It is appropriate, in limited situations, that monies be collected by departments of the University other than the Bursar's Office or the Office of Budget & Operations. In such cases, prior authorization by Student and Campus Activities, Office of Budget & Operations and the University Treasurer is required. Please submit your initial requests in writing to Student and Campus Activities via jetert@bgsu.edu

All cash and checks collected by a departmental/University activity that has used or been supported by University resources must be deposited into a University account. Such University activities where cash and checks may be collected include: performances, competitions, merchandise sales, and social activities.
The following cash and check collection procedures must be followed, if your student organization/department has been authorized to accept University monies.

1) All cash and checks collected by a department must be deposited on a timely (generally daily) basis in the Office of Budget & Operations, unless prior arrangements have been made to use the night deposit facility at a University-designated bank.

2) Checks accepted for payment are to be made payable to BOWLING GREEN STATE UNIVERSITY and immediately stamped "FOR DEPOSIT ONLY--Bowling Green State University" (may include a specifically authorized account). Student Organizations/Departments are not authorized to cash checks.

3) If possible, a cash register (available through the OTSS Department at BGSU Firelands) will be used to record the collection of cash and checks. When no cash register is available, pre-numbered receipt forms must be used to record the collection of cash and checks. The procedure to be followed when using the recommended three-part pre-numbered forms is:
   1. A copy of the receipt is to be given to the customer. Receipts must be completed indicating the date, customer's name, services rendered or items purchased, and the amount of sale. A separate line is to be used indicating Ohio sales tax collected (if applicable).
   2. A copy of the receipt is to be transmitted by the department to the Office of Budget & Operations together with the monies collected.
   3. A copy of the receipt must be retained for departmental files.

4) Any other method of recording the collection of cash and checks must be approved by the Student and Campus Activities then the Office of Budget & Operations and reviewed by the Internal Auditing Office prior to implementation.

5) No cash collected shall be expended for departmental/University activities or expenses -- (petty cash funds must be established for this purpose). Individuals responsible for accepting cash and checks may be held personally liable for shortages of funds either through theft, loss or improper disbursement.
6) Occasionally donors will send contributions to the University that might more appropriately be deposited with the Bowling Green State University Foundation. These contributions can be deposited with the Foundation as long as they do not represent receipts from an activity supported by University resources.

Deposits

Cash and checks shall be deposited daily unless the amount of collections is small (less than $50 weekly), in which case deposits may be made weekly.

When a deposit is made at the Office of Budget & Operations, attach an adding machine tape (or other listing) to the copies of the pre-numbered receipts. This tape reflects (a) the total amount of goods or services sold, excluding sales tax, (b) the total amount of sales tax, and (c) the total for the monies being deposited. The Office of Budget & Operations will enter into an income budget (to be identified by Student and Campus Activities) the total amount deposited for goods and services. The amount of sales tax collected will be credited to a Balance Sheet Account by Office of Budget & Operations.

The Office of Budget & Operations will provide the department with a receipt that will reflect the validated total of the deposit. This deposit receipt should be attached to the department's receipt forms (third copy of the pre-numbered receipts) and should be retained in the departmental files.

For units authorized to deposit cash and checks with the bank (currently none at BGSU Firelands), a transmittal sheet must accompany the deposit. Transmittal sheets are picked up at the bank by the Bursar's Office along with the bank's teller deposit receipt and the copy of the BGSU deposit ticket. The Bursar's Office will make the appropriate entries as noted above. The second (yellow) copy of the Bursar's Receipt will be sent to the department for verification of the deposit and its recordings.
Security of Funds

All undeposited funds must be maintained in a locked cash box and when not in use shall be kept in a secure place, preferably a fireproof safe, to prevent loss. Funds are to be secured only in University buildings. Funds are not to be taken home or stored at a private residence or in a motor vehicle. Funds, even grouped funds, over $1,000 must be stored in a fireproof safe in an alarmed room. Any further questions regarding security should be directed to the Office of Budget & Operations.

Audit Procedures

All cash accounts are subject to audit by the Internal Auditing Office and the external auditors—audits may be scheduled or unannounced. If a cash register is used, keep tapes with a copy of the deposit slips from the Office of Budget & Operations. All voided receipts must be retained by the department for reference during audits.

Loss of University Funds

Cash losses shall be reported by the custodian to the budget administrator and the Office of Budget & Operations (who will contact Internal Auditing) immediately so that a complete investigation and report can be made of the circumstances involved. When the required documentation and security procedures have been in place and a theft or mysterious disappearance of cash/checks occurs, a $500 deductible per incident will apply. The $500 deductible or the total loss, whichever is less, will be charged to the departmental budget. The remainder of the loss may be reimbursed to the department by the Risk Management Department upon notification from Internal Auditing.

If one or more of the following conditions are identified during Internal Auditing's review of the cash loss, the custodian may be held personally responsible for the total loss. The collection activity has not been properly authorized. The monies collected have been commingled with personal funds, petty cash funds, change funds, and/or BGSU Foundation funds.

Current, complete records of monies collected and deposits have not been maintained.
All monies collected have not been accounted for and reconciled to deposits.

Monies collected have not been deposited with the Office of Budget & Operations or bank on a timely (generally daily) basis.

Undeposited cash and checks have not been secured in a locked cash box and/or fireproof safe.

Expenditures have been made from the monies collected.

**Loss of Personal Funds**

Contact the Office of Budget & Operations or the Erie County Sheriff’s Office when there is a loss of personal funds so that an investigation and report can be made of the circumstances. However, neither individuals nor departments will be reimbursed for the loss of personal funds. Personal funds include flower funds, coffee funds, and the like. Contact the Office of Budget & Operations (Internal Auditing) for an audit of the loss if there is a question whether the funds are personal or University funds.

Please note that monies received should be deposited at the Office of Budget & Operations intact within twenty-four (24) hours of receipt. When less than $50.00 is involved, monies may be accumulated for up to one week. No checks shall be cashed, no purchases shall be made, and no substitution of cash, checks, or other documents made from the actual monies received. The Office of Budget & Operations is the centralized location responsible for the cashiering, depository, and collection of funds on the BGSU Firelands campus.
An agency account (AA) is used to record monies deposited and disbursed by an officially sanctioned organization of BGSU Firelands and registered within Student and Campus Activities.

**Agency Account Receipts.**

Monies deposited into an AA may come from a variety of sources—e.g., member dues, fundraising activities, and/or donations.

Monies received from any source must be deposited with the Budget & Operations Office located in Room 140, Foundation Hall, according to University cash management policies and procedures.

**Agency Account Disbursements.**

Monies are dispersed from an AA in accordance with instructions stipulated by that organization’s treasurer and faculty/staff advisor.

All requests for expense reimbursement must be accompanied by an original receipt, and approved by the organizations faculty/staff advisor and Student and Campus Activities.

(In the event that there is any doubt as to the propriety of an expense, it is recommended that Student and Campus Activities and Budget & Operations office staff be contacted prior to any commitment for the same. Otherwise, the expense claimed may be disallowed.)
Establishing and Agency Account.

An AA may be established by completing an Agency Account Request form – please see copy attached – submitting it to the Budget & Operations office for approval.

Upon approval, the organization’s advisor will be notified.

Closing an Agency Account.

In the event that an organization disbands, any unexpected monies in its AA will be disbursed for the named purpose as designated on the Agency Account Request form when it was established.

Any questions regarding any items listed, should be directed to Student & Campus Activities Coordinator, Trinidad Jeter via 419-372-0621 or jetert@bgsu.edu.