

# Financial Code 2024-2025

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## **Section I: Scope of Financial Code**

1. The Financial Code of the Macalester College Student Government (MCSG) outlines the procedures for MCSG funding, general budgeting and accounting procedures, and financial guidelines for all Macalester College Student Organizations.
2. The Financial Code is in effect for the duration of the 2024-2025 academic year and for annual budgeting for that period.

## **Section II: Relevant Terms**

1. Student organizations: a student organization officially chartered by MCSG.
2. Executive Board: comprised of the Speaker, the President, the Vice-President, the Cabinet Chair, the Program Board (PB) Chair, the Academic Affairs Committee (AAC) Chair, the Financial Affairs Committee (FAC) Chair, the Student Organizations Committee (SOC) Chair, and the Communications and Engagement Committee (CEC) Chair.
3. Legislative Body (LB): the deliberative body of MCSG, comprised of class representatives, the MCSG Cabinet, and the Executive Board.
4. Records: list of organization accounts, approved budgets, receipts, programming and financial audits, as reflected in the student organization management platform. The FAC Chair and Advisor should keep a separate budget tracking spreadsheet to keep track of funds available for additional allocations throughout the year.
5. MCSG accounts: MCSG has ten funds (see Section IV). Four of the funds (operating, capital, travel, and reserve) are used to support student organizations. The other six funds (Program Board, Lectures, Textbook Reserve, Sustainable Dishware, Placement Test Grants, Community Chest) are for designated programs within MCSG.

### **Section III: Student Activity Fees**

1. Collection of Student Activity Fee
  - a. Each enrolled student not currently studying away will be charged a student activity fee of \$230.00 annually, paying \$130 in the Fall semester and \$100 in the Spring Semester.
  - b. The student activity fee can be amended by a two-thirds majority vote of the LB and with the approval of the Board of Trustees.
2. Disbursement of Student Activity Fees to MCSG Accounts
  - a. Ten dollars (\$10) of each fee paid by the students will be allocated to the Capital Fund in the Fall. Thirty-two dollars (\$32.00) of each fee paid by the students will be allocated into the Program Board Fund each Fall and Spring. Eighty-eight dollars (\$88) in the Fall and sixty-eight dollars (\$68) in the Spring will be allocated to the Operating Fund, to be allocated by the FAC.
3. Rollover of Student Activity Fees
  - a. At the end of the fiscal year, the balances of the Operating Fund, the Capital Fund, the Textbook Reserve Program, The Lectures Board Fund, the GSAT Test Fund, the Sustainable Dishware Fund, Community Chest Fund, and the Program Board Fund are rolled over according to the following percentages:
    - i. 20% to the Program Board Fund;
    - ii. 8% to the Capital Fund;
    - iii. 45% to the Operating Fund;
    - iv. 17% to the Travel Fund;
    - v. 5% to the Textbook Reserve Program;
    - vi. 5% to the Community Chest Fund.
  - b. The balances of the Reserve Fund and Travel Fund roll over into their respective accounts and are not redistributed.

### **Section IV: MCSG Accounts**

1. The Operating Fund
  - a. Will be used for:
    - i. The expenses of programming events organized by student organizations, except for the items listed in Section IX.3.
    - ii. Reasonable assets necessary for the organization's operations such as copies, office supplies, publicity, decorations, etc.
    - iii. Any other expenses approved by the FAC or LB.
  - b. Will not be used for:
    - i. See Section IX, 2 for prohibited expenses.
  - c. The Operating Fund is administered by the FAC in accordance with MCSG Bylaws and the Financial Code.
2. The Capital Fund
  - a. Will be used for:
    - i. Assets necessary for a student organization's operation with a useful life of three (3) or more years.

1. Subscriptions to digital platforms or other digital services are considered capital items. Student organizations should request funds to renew an existing subscription in the annual budgeting process.
  - b. The Capital Fund is administered by the FAC in accordance with MCSG Bylaws and the Financial Code.
3. The Reserve Fund
  - a. Shall be funded as follows:
    - i. At least \$10,000 must be in the Reserve Fund by the end of the academic year in which the withdrawal occurred.
    - ii. \$20,000 is the ideal balance to hold in the Reserve Fund and this amount should be reached as soon as possible.
    - iii. After a withdrawal, the Reserve Fund shall be replenished at the earliest convenience of the FAC, without significantly jeopardizing student organizations' ability to operate.
    - iv. It is up to the FAC Chair and FAC Advisor's discretion to replenish the Reserve Fund. They shall reallocate funds from the healthiest MCSG account (or combination of accounts) in order to minimize the reallocation's impact on student organizations' ability to operate.
  - b. Will be used for:
    - i. Emergency needs.
    - ii. Unanticipated expenses, within reason.
  - c. In order to use the Reserve Fund, student organizations must exhibit a good faith attempt to limit expenses.
    - i. Expenditures from the Reserve Fund will be reviewed after the fact to establish that reasonable steps were taken and all actions adhered to procedure to minimize risk. Considerations include:
      1. Safety concerns at the time of the emergency;
      2. Prices in the area where the emergency occurred;
      3. Adherence to the standards set in the Financial Code.
    - ii. If the expense is caused due to poor behavior, malfeasance, or negligence, the FAC may suggest disciplinary measures as outlined in Section VIII. Individual student organization leaders or members may be asked to cover all or some costs.
  - d. The Reserve Fund is administered by the FAC in accordance with MCSG Bylaws and the Financial Code.
    - i. The FAC shall prepare an audit report after each use of the Reserve Fund and submit it to the LB.
4. The Travel Fund
  - a. Student groups can submit funding requests for travel related to their chartered organizational purpose.
  - b. Travel Fund allocations may be requested for travel during the current academic year at any time during that academic year. These allocations are approved on a first come, first served basis and it is possible that there will not be enough

money in the Travel Fund to fund allocations requested later in the academic year.

- c. The Travel Fund is administered by the FAC in accordance with MCSG Bylaws and the Financial Code.
5. The Program Board Fund
  - a. The Program Board Fund is used to support the operations and programming implemented by the Program Board.
  - b. The Program Board Fund is governed by the Program Board and their rules and Bylaws.
6. The Lectures Board Fund
  - a. The Lectures Board Fund is used to plan and implement campus-wide lecture events designed to engage the entire student body.
  - b. The Lectures Board Fund can be used to sponsor or co-sponsor events proposed by student organizations, departments, informal campus groups, or individuals in which the events would not be possible without Lectures Board funding.
  - c. The Lectures Board is managed by the Program Board and operated in accordance with their rules and Bylaws.
7. The Textbook Reserve Program Fund
  - a. The Textbook Reserve Fund is used to purchase textbooks for the Textbook Reserve Program.
  - b. The Textbook Reserve program is managed by the library, however the fund is administered by the Academic Affairs Committee in accordance with Macalester College policy and Academic Affairs Committee guidelines.
8. The Sustainable Dishware Fund
  - a. The Sustainable Dishware Fund is used to provide free compostable dishware to all student organizations who wish to use disposable dishes. Student organizations may request dishware by submitting the [online dishware request form](#) at least twenty-four (24) business hours prior to the event.
  - b. This Fund is administered by Mailing Services.
9. The Placement Test Grant Fund
  - a. The Placement Test Grant Fund is used to fund the GSAT Grant Program, which provides funding for up to 25 Macalester students to take the GSAT at no cost based on financial need.
  - b. The GSAT Grant Program is managed by the Academic Affairs Committee in accordance with Macalester College policy and Academic Affairs Committee guidelines.
10. The Community Chest Fund
  - a. The Community Chest Fund is used to fund the Community Chest program, which serves to provide an inclusive way for all students to facilitate community engagement and start events that students wish to see more of on campus.
  - b. Any student can apply to receive funding through the Community Chest program if they would like to put on an event which would help build campus-wide

community. All Community Chest events must be accessible to the entire campus.

- c. The Community Chest Fund is administered by the MCSG Cabinet in accordance with Macalester College policy and Cabinet Guidelines.

### **Section V: Off the Top Expenses**

1. Before the FAC receives money to administer to student organizations, the operating fund is distributed among certain off the top expenses. These include:
  - a. \$13,000 annually to the Textbook Reserve Fund, half of which will be disbursed at the beginning of the Fall semester and the other half at the beginning of the Spring semester;
  - b. \$50,000 annually to Program Board for on-campus lectures, half of which will be disbursed at the beginning of the Fall semester and the other half at the beginning of the Spring semester;
  - c. \$10,000 annually to the Community Chest Fund, half of which will be disbursed at the beginning of the Fall semester and the other half at the beginning of the Spring semester;
  - d. \$30,000 annually to the Travel Fund, half of which will be disbursed at the beginning of the Fall semester and the other half at the beginning of the Spring semester;
  - e. \$2,800 annually to the Compostable Dishware Fund, paid entirely at the beginning of the Fall semester;
  - f. \$5,000 annually for the GSAT grant program, paid entirely at the beginning of the Fall semester;
  - g. \$10,210.30 annually for the New York Times subscription, paid entirely at the beginning of the Fall semester.
2. The Mac Weekly will receive funding for its annual operating costs as an off the top expense paid entirely at the beginning of the Fall semester. These costs include:
  - A. \$20,580 paid annually for printing costs;
  - B. \$1,144 paid annually for website cost.
3. WMCN 91.7 will receive funding for its annual operating costs as an off the top expense paid entirely at the beginning of the Fall semester. These costs include:
  - a. \$12,000 annually to Engineer Salary;
  - b. \$420 annually to Spinitron Fees;
  - c. \$3,569 annually to insurance fees;
  - d. \$200.10 annually to web hosting fees;
  - e. \$250 annually to yearly supplies, including but not limited to: aux cords, blank CDs, and CD cases;
  - f. \$150 annually to SESAC music licensing fee.
4. Macalester First Aid/MacEMS will receive funding to support its technical advisor(s) as an off the top expense paid entirely at the beginning of the Fall semester. This cost includes:
  - a. \$3,000 annually to EMS Coordinator Salary.

## Section VI: Funding of Chartered Student Organizations

### 1. Eligible Organizations

- a. Only student organizations chartered by MCSG may request funds from the FAC through the annual and additional allocation process.
- b. Newly chartered organizations must complete their onboarding training prior to gaining eligibility to submit allocation requests.

### 2. Funding Types

Student organizations are eligible to receive the following types of funding:

#### a. FlexiFund

- i. All student organizations are given \$200 of FlexiFund ("Flexi") per school year (\$100 disbursed at the beginning of each semester). Unspent Flexi from the Fall semester rolls over to the Spring semester.
- ii. If a student organization spends all of its Flexi before the end of the academic year, it may not request additional Flexi. Flexi should not be included in student organizations' annual budget requests.
- iii. Flexi can be used for any expenses related to the student organization (including expenses which exclusively benefit members of the student organization) as long as these expenses adhere to the Financial Code, the MCSG Bylaws, and relevant policies of Macalester College.

#### b. Operating Fund

- i. Items to be included in requests from the operating fund include the following:
  1. The expenses of programming events organized by student organizations, except for the items listed in Section IX.3.
  2. Reasonable assets necessary for the organization's operations such as copies, office supplies, publicity, decorations, etc.
- ii. Additional/annual allocations from the Operating Fund should be used primarily for events that are open to the whole student body. FlexiFund can be used for events/items exclusively for a student organization's members.
- iii. Operating funds must be requested through the annual allocation process (for the following year) or the additional allocation process (for the current year).
  1. Funds may not be requested to pay for an event or purchase that has already taken place.

#### c. Capital Fund

- i. Items to be included in requests from the capital fund are assets necessary for a student organization's operation with a useful life of three (3) or more years.
- ii. Subscriptions to digital platforms or other digital services are considered capital items. Student organizations should request funds to renew an existing subscription in the annual budgeting process.
- iii. Student organizations must consult the SOC for the disposal of capital goods.

- iv. Capital funds must be requested through the annual allocation process (for the following academic year) or the additional allocation process (for the current academic year).
  - 1. Funds may not be requested to pay for a purchase that has already taken place.
- d. Travel Fund
  - i. Items to be included in requests from the Travel Fund include all costs related to transportation and hotel/lodging expenses.
    - 1. Funding requests for travel must be related to their chartered organizational purpose.
    - 2. Note: Food, registration costs, and tickets for events while traveling are requested through the operating fund.
  - ii. Travel funds must be requested through the additional allocation process for the current academic year.
    - 1. Funds may not be requested to pay for an event or purchase that has already taken place.
- 2. Block Budgeting Model
  - a. If a student organization wants to use funding previously approved by the FAC from a designated MCSG account (e.g. the Operating Fund, the Capital Fund, etc.) for a different expense that adheres to the requirements for using that same designated MCSG account, the organization is not required to seek FAC approval.
  - b. If a student organization wants to use funding which had been allocated from, for example, the Operating Fund to pay for a Capital Fund expense, or vice versa, the organization must obtain the approval of the FAC by contacting its designated FAC liaison(s) or the FAC Chair. If the FAC liaison(s) is/are notified, the liaison(s) must inform the FAC Chair.
    - i. When a student organization uses money originally allocated from one MCSG account to pay for an expense that should be covered by a different MCSG account, it must adhere to the Financial Code.
  - c. Annual and additional allocations will follow the block budgeting model.
- 3. Process of Requesting Funds
  - a. Student Organizations may request funds through two processes: annual allocations and additional allocations.
    - i. Annual Allocations (see Section VII) provide student organizations with funding for the following academic year and are submitted during the spring semester.
    - ii. Additional Allocations (see Section VIII) provide student organizations with funding during the current academic year, and may be submitted throughout the year.
- 4. Right to Allocated Funds
  - a. Funds allocated to student organizations through the annual budgeting and additional allocation processes shall remain in each student organization's account until the end of the fiscal year (May 31).

- b. Student organizations may spend funds approved by the FAC, provided that their spending adheres to the Financial Code, MCSG Bylaws, and relevant policies of Macalester College.
- c. Per the block budgeting model, a student organization has the discretion to deviate from the expenses outlined in their original budget/additional allocation; however, spending money that the FAC approved from a designated MCSG account (e.g. the Operating Fund, the Capital Fund, etc.) must still be used for expenses that follow the guidelines for that same designated account, as stipulated in Section VI, 2.
- d. Student organizations with surplus funds they do not plan to use may relinquish these funds back to the FAC at any point during the academic year to be redistributed in additional allocations.
  - i. The FAC may approach a student organization to request a reallocation back to the FAC. The organization's leaders must agree to relinquish funds back to the FAC unless these funds are being reallocated as a disciplinary measure for that organization.
  - ii. Such transfers must be recorded as withdrawals from the student organization on the organization management platform and recorded as deposits on the FAC budget tracking spreadsheet.
- e. A student organization's overspending or mis-spending funds will be a factor in the Budget Committee's decision when it considers future budget requests for that organization. Overspending or mis-spending funds may also lead to disciplinary measures according to the procedure stipulated in Section X.

## **Section VII: Annual Allocations**

1. Requirements to Submit an Annual Budget Request
  - a. Organizations must be fully chartered by the end of the fall semester prior to submitting an annual budget request.
    - i. If an organization is chartered during spring semester, it will not be eligible to submit an annual budget until the following year.
  - b. Each eligible student organization must have at least one representative in a leadership position for the upcoming year (i.e., not a graduating senior) complete the following:
    - i. Attend a budgeting workshop session prior to submitting a budget.
    - ii. Prior to submitting the budget to the organization management platform, all student organizations must meet with their FAC liaison(s) to discuss the budget request.
      1. During this meeting, the designated FAC liaison(s) will ask clarifying questions about the drafted budgets, review the request to ensure the request meets FAC guidelines,
      2. Liaisons will be available to offer assistance in the budgeting process.
    - iii. Budgets must be submitted to the organization management platform and received by the FAC before the budgeting deadline.

1. Funds which may be requested through Annual Allocations:
    - a. Operating Funds
    - b. Capital Funds
  - c. The FAC reserves the right to deny budget requests submitted by student organizations that have not completed all of the requirements for submitting a budget by the deadline.
2. Process and Timeline
    - a. Budget deadlines, requirements, and timeline will be determined by the FAC Chair and Advisor at the beginning of each academic year, in consultation with the SOC Chair and the SOC Advisor.
      - i. This timeline will be communicated to all organizations during annual organization training, as well as prior to the start of spring semester. The timeline will also be made available on the CSLE website and the Student Organization management platform.
      - ii. Budget workshops for organization leaders will be hosted during the first half of spring semester.
        1. The FAC Chair may offer one or multiple well-publicized budgeting workshop sessions, either in-person or remotely, and either synchronously or asynchronously, at the discretion of the FAC Chair.
      - iii. Liaison meetings will be scheduled to take place concurrently with budget workshops, up until the deadline to submit annual budget requests.
      - iv. The deadline for student organizations to submit annual budget requests to the student organizational management platform will take place at least one week prior to spring break.
        1. This is to allow adequate time for the FAC Chair, Advisor, and bookkeeper to ensure all requirements are met and to prepare the appropriate documentation for the annual budget deliberations.
        2. Within forty-eight (48) hours after the budgeting deadline, the FAC Chair will email every student organization that both attended the budget workshop and met with its liaison(s) to either confirm that the FAC received a budget request from that organization or to state that the FAC did not receive a budget request.
      - v. Student organizations requesting annual budgets of four thousand dollars (\$4,000) or more must give a brief presentation of their budget request to the LB before the Budget Committee convenes to review and recommend budgets at Budget Bonanza.
        1. The FAC Chair will distribute copies of these budgets to LB members at least forty-eight (48) hours prior to the LB meeting.
        2. If no representative from the student organization can attend the LB meeting, the student organization's FAC liaison(s) may present on their behalf.
      - vi. Financial Affairs Committee members will meet to deliberate and determine budget recommendations at least five weeks prior to the final

LB meeting of the year. This is to ensure there is appropriate time for LB to hear appeals and vote on the final recommendations.

- vii. After the Budget Committee has deliberated and determined the budget recommendations for all student organizations, the FAC Chair will submit the Budget Committee's recommended overall budget (not including appeals/amendments) to the LB. This will take place no later than one month before the last LB meeting of the academic year.
- viii. The FAC Chair will also notify the leaders of each student organization of the Budget Committee's decisions. Organizations will have up to seventy-two (72) hours from when they are notified to submit an appeal.
- ix. Appeals and amendments must be presented to, and voted on, by the LB. LB will hear the presentation, and then vote on appeals and amendments at the next meeting.
  - 1. Based on the FAC's projected revenues and expenses, the FAC will establish a maximum amount of funding that may be given in appeals and amendments by the LB while preserving a minimum \$30,000 in the Operating Fund at the beginning of the Fall semester to be available for additional allocations. The total amount of funding for appeals and amendments approved by the LB must be less than, or equal to, this established maximum.
- x. After the LB has voted on appeals and amendments, the overall budget shall be considered finalized. The finalized overall budget will be made public to the Macalester community and sent to all student organization leaders.

### 3. Special Considerations for Review of Annual Budgets

In addition to the considerations outlined in Section IX (Funding Guidelines), the following items are considered by the FAC when reviewing Annual Allocation requests:

- a. Prior to the meeting in which FAC reviews all annual allocation requests, the FAC Chair, FAC Advisor, and FAC bookkeeper will meet and determine a maximum amount of funds available for allocating to organizations based on projected revenues and expenses.
- b. During the FAC annual budget meeting, FAC will review each organization's budget request. After all requests have been reviewed, FAC will vote to recommend organization budgets based on the criteria outlined in Section IX.
- c. After evaluating and issuing recommended allocations for each individual budget, FAC will compare the total amount of recommended funding with the total amount of funding available for annual allocations (as described in Section VII, 3.a.). If the committee has recommended funding a total amount that exceeds the amount available, then the FAC Chair and FAC Advisor may calculate and implement an across-the-board budget cut to allocations from the Operating Fund to bridge the deficit.
  - i. This across-the-board cut shall be a specific percentage. That same percentage will be applied to every student organization's operating budget.

4. Appeal Process
  - a. Each student organization has the right to appeal the Budget Committee's decisions to the LB and/or request an amendment to their budget.
    - i. Student organizations may appeal FAC recommendations by contacting the MCSG President or FAC Chair within seventy-two (72) hours of receiving notification of the FAC's decision.
    - ii. In the appeal/amendment, the organization must specify which line items of the budget they wish to appeal, and the amount in which they wish to request. Failure to do so may result in the appeal being denied.

### **Section VIII: Additional Allocations**

1. Requirements to Submit an Additional Allocation Request
  - a. Organizations must be fully chartered and complete their onboarding prior to submitting an additional allocation request.
  - b. A student organization's record of expenditures must be accurate and up-to-date in the organization management platform in order for the request to be considered.
  - c. Additional Allocation requests must be submitted through the student organization management platform.
    - i. Funds which may be requested through Additional Allocations:
      1. Operating Funds
      2. Capital Funds
      3. Travel Funds
2. Special Considerations for Review of Additional Allocations
 

In addition to the considerations outlined in Section IX (Funding Guidelines), the following items are considered by the FAC when reviewing Additional Allocation requests:

  - a. The FAC shall consider additional allocation requests throughout the year. Requests, however, must be submitted in accordance with the following timelines:
    - i. Travel fund requests must be submitted at least three (3) weeks prior to the planned travel to guarantee consideration by the FAC. This is to allow for LB to approve a recommendation if the recommendation is over \$4,000, as well as for enough time to make travel arrangements.
    - ii. Capital or Operating Fund requests must be submitted at least 14 days prior to the event for which funds are requested to guarantee consideration by the FAC. This is to allow for LB to approve a recommendation if the recommendation is over \$4,000, and for the organization to complete purchases prior to the event.
    - iii. The final date to submit an additional allocation request for each semester is the Monday before the second-to-last FAC meeting of the semester. This is to allow LB to approve a recommendation if it is over \$4,000, as well as to ensure that FAC may table a request to gather additional information if necessary.

- iv. Requests submitted within twenty-four (24) hours of the next FAC meeting may not be reviewed until the following meeting. This is to ensure the FAC Chair and Bookkeeper have time to set the agenda and invite organizations whose requests are going to be reviewed, and to ensure FAC members have enough time to review the requests.
  - v. Requests for funding submitted after an event has taken place or purchase is made will be denied by the FAC.
  - b. Additional allocation requests will only be considered if they do not duplicate funding already provided to an organization during the annual allocation process.
    - i. If the initial funding received through the annual allocation process is insufficient, an organization may submit an additional allocation request. The request must specify the difference in costs and provide rationale as to why the original funds are not adequate.
3. Approval Process
- a. Requests under four thousand dollars (\$4,000) must be approved by a majority vote of the FAC.
    - i. The FAC must have a  $\frac{2}{3}$  quorum in order to hold an official vote.
  - b. Requests of four thousand dollars (\$4,000) or more for a single event or capital purchase must be approved by a majority vote of the LB. The FAC will make a recommendation to the LB to fund the full request, a specific partial amount, or no amount.
  - c. Requests for four-thousand dollars (\$4,000) or more for a single trip must be approved by a majority vote of the LB. The FAC will make a recommendation to the LB to fund the full request, a specific partial amount, or no amount.
4. Appeal Process
- a. Each student organization has the right to appeal the FAC's decision and/or request an amendment to their additional allocation request.
  - b. Student organizations may appeal FAC decisions related to additional allocation requests to the LB by contacting the MCSG President or FAC Chair within forty-eight (48) hours of receiving notification of the FAC's decision.
    - i. In the appeal, the organization must specify what line items they are appealing and the amount which they wish to appeal for. Failure to do so may result in the appeal being denied.
    - ii. The LB will consider and vote on the appeal at the following week's LB meeting.

## **Section IX. Funding Guidelines and Criteria for Evaluating Requests:**

### **1. Funding Guidelines**

The FAC expects that student organizations adhere to the following guidelines in requesting funds:

- a. Food for On-Campus Events
  - i. Food costs for annual allocations shall not exceed \$10.00 per person, per event; food costs for additional allocations shall not exceed \$12.50 per

person, per event. The food must add an integral, educational, and/or substantial component to the event.

1. In determining whether food is integral, the FAC will consider:
    - a. Time of day the event will be held;
    - b. The student organization's mission;
    - c. Value added to the event and/or Macalester College.
  2. Food costs in excess of \$10 per person may be requested, but must be justified with details outlining the food that will be ordered, expected attendance, the significance of the food to the event (including and especially cultural/religious significance), and the significance of the event to the activities and mission of the student organization.
- ii. Full meals may only be requested if:
1. The event is well-publicized and open to all students;
  2. Lighter meals or snacks would significantly compromise the quality of the event.
- b. Food for Organization Members while Traveling
- i. Organizations may request funding to cover the cost of meals while traveling. Funds may be requested per person, per day, based on the following guidelines:
    1. \$10 per Breakfast
    2. \$15 per Lunch
    3. \$20 per Dinner
  - ii. Food for travel must be submitted as an additional allocation during the year in which travel is expected to take place.
- c. Clothing
- i. Clothing may only be requested if it is related to the student organization's mission and/or event and it is essential to the functioning of the organization.
  - ii. Clothing items must be stored on campus and remain in the student organization's possession in perpetuity.
    1. Exceptions to this policy must be approved by FAC.
- d. Honorarium (including travel and meal expenses, if applicable)
- i. Student organizations, when drafting their request, should distinguish between whether the honorarium request is recurring (e.g. tap lessons, coaching), one-time seminars (e.g. keynote speaker), or performers (e.g. spoken-word poet).
    1. This is to assist with determining whether the honorarium could be funded through the lectures board fund.
  - ii. If an honorarium is requested as a part of additional allocations, the request shall only be considered by the FAC once a specific speaker has been selected and the student organization has demonstrated seeking honorarium funds from alternative sources, including and especially Program Board's Lectures Coordination Fund.

- e. Publicity
    - i. A student organization may request a maximum of \$15 per event for publicity costs. The organization must list the precise cost for each of these items in its request.
      - 1. Exceptions to this policy must be approved by FAC.
    - ii. Items that qualify as publicity include poster runs, pamphlets, table tents, sandwich boards, and stickers.
    - iii. Any promotional items which might be distributed (e.g. stickers, pamphlets) must cost less than \$2.00/item. FAC reserves the right to place a cap on the quantity of promotional items which an organization might request funds for.
  - f. Fees, e.g. conference registration, film/screening rights, etc.
    - i. Student organizations requesting funding to cover registration fees, screening rights, or other fees must provide documentation of the precise cost of the fees.
    - ii. The FAC encourages conference registrations to be requested through the annual budget process, though they may also be requested through the additional allocations process.
    - iii. If the fee is a one-time fee, it should be requested through the Operating Fund. If the fee is for a subscription-based service, it should be requested through the Capital Fund.
  - g. Rideshare
    - i. The FAC discourages student organizations from requesting funds for rideshare travel. The reason for this is that rideshare prices are inflated and can fluctuate unpredictably. Utilizing College vans and public transportation should be explored first and foremost.
      - 1. Student organizations may ask for an exemption to this rule if they have a compelling reason for choosing a rideshare option over public transportation and/or the College's vans.
2. Prohibited Expenses
- MCSG policy prohibits student organizations from:
- a. Funding activities specifically supporting a particular political candidate or party, with the exception of publicity costs for events featuring on-campus speakers;
    - i. Student organizations may bring political speakers to campus without funding from the FAC.
  - b. Funding competitive athletic groups;
  - c. Funding the purchase of personal items such as apparel, personal equipment, or giveaway items purchased for members of the group to keep;
  - d. Funding/distributing gifts, gift cards, or other prizes;
    - i. The FAC cannot use the student activity fee to pay students, faculty, or staff; these items effectively constitute a payment.
  - e. Purchasing bottled water;
  - f. Holding events which charge admission fees;
  - g. Funding donations in-kind to a charity;

- i. The FAC shall consider funding requests for on-campus events with a fundraising component, provided that the events themselves add value to the Macalester community and create an opportunity for student engagement.
      - ii. Fundraisers must be approved at least two weeks in advance by the Center for Student Leadership and Engagement (CSLE).
    - h. Purchasing dishware, e.g. paper plates, cups, silverware;
      - i. All student organizations should use the MCSG Compostable Dishware Fund for dishware needs by submitting the [online dishware request form](#) at least twenty-four (24) business hours prior to the event. This Fund is administered by Mailing Services.
    - i. Purchasing alcohol, tobacco, or firearms.
- 3. FAC Criteria for Reviewing Requests
  - a. FAC will make recommendations for any operating or capital fund requests based on the following criteria:
    - i. Whether the requested event or capital item adheres to the Financial Code (see Section IX.1, IX.2);
    - ii. Whether the request aligns with the mission of the organization;
    - iii. Reflection of the ideals, interests, and goals of Macalester College;
    - iv. Value added to campus;
    - v. Cost per student;
    - vi. Whether the request duplicates services already provided on campus by existing groups;
    - vii. Whether the request aligns with the Social Responsibility Committee guidelines, e.g. sweatshop free items, fair wage hotels, etc.;
    - viii. Whether the organization has been fiscally responsible and kept accurate records of revenues and expenditures on the organization management platform.
    - ix. If a single proposed event follows all policies and guidance and \$4,000 or more is requested for the event, the student organization must demonstrate efforts to seek (and ideally secure) alternative sources of supplemental funding, (e.g. Program Board, academic departments, etc.) before the FAC will consider funding more than \$4,000.
  - b. In addition to the criteria above, FAC will consider the following criteria when make recommendations for travel fund requests:
    - i. Whether the event the organization wishes to travel for falls within MCSG guidelines, (see Section IX);
    - ii. Whether the request aligns with current CDC and/or Minnesota Department of Health public health guidance and Macalester's Community Commitment;
    - iii. Whether the request adheres to any applicable national, state, and local travel restrictions.

## Section X: Accountability

### 1. Student Organizations Documentation Requirements

- a. Student organizations must maintain up-to-date financial records on the organization management platform to reflect their current account balance. Expenditures must be recorded no matter the funding source (i.e., FlexiFund, annual budget, or additional allocation) and even when the purchase deviates from what was originally planned.
- b. Within one week of an event and/or purchase, all receipts must be scanned, copied, or clearly photographed and uploaded to the organization management platform.
- c. Failure to maintain an accurate record of spending may result in one or more of the following consequences, at the discretion of the FAC Chair in consultation with the FAC Advisor:
  - i. Prohibiting a student organization from requesting additional allocations until the organization's financial records on the organization management platform are fully updated.
  - ii. Up to a 50% cut to the student organization's proposed budget if the organization's financial records on the organization management platform are not up-to-date when annual budget requests are submitted.
  - iii. Some or all of the organization's annual funding withheld until the records have been updated.

### 2. Student Organization Misuse of Funds

If a student organization misuses its allocated funds, its ability to use its budget may be revoked by the FAC. Any of the following actions constitute a misuse of funds:

- a. Violation of campus policies and protocols, as defined in the Student Handbook.
- b. Violation of the MCSG Bylaws and/or the Financial Code.
- c. Spending more funds than the FAC had previously approved.
- d. Repeated failure to maintain accurate financial records.
- e. Purchase of prohibited items.
  - i. If such a misuse of funds is suspected, then the FAC and SOC Chairs must freeze the student organization's account until the FAC and SOC Chairs can convene and investigate further.

### 3. Accountability for Misuse of Funds

A student organization may face consequences for the misuse of funds. The procedure by which an organization may face consequences are listed below.

- a. In addition to potential disciplinary action by the established conduct process described on the CSLE's [Student Organization Resources and Support webpage](#), the student organization's account will be immediately frozen until the scope of the misuse of funds is further investigated.
- b. When the FAC suspects a misuse of funds, a meeting will be convened with the FAC Chair, FAC Advisor, SOC Chair, and SOC Advisor to determine the scope of the potential misuse.

- c. After determining the scope of the violation, the case will be referred to the Hearing Committee, comprised of the Judicial Council and Associate Dean of Students, to determine consequences.
  - d. If the misuse of funds can be attributed to a single person or a specific group of people within the student organization and therefore does not constitute an organization-wide transgression, then:
    - i. The person/people in question shall be prohibited from using purchasing cards (p-cards) for a period of time determined by the Judicial Council.
    - ii. The FAC may suggest probationary measures for using p-cards.
    - iii. The person/people in question will repay all misused funds to the FAC.
    - iv. After a second offense, the person/people in question shall be barred from ever using a p-card on behalf of any student organization.
  - e. If it is determined by the Hearing Committee that the misuse of funds implicates the entirety of the student organization, then:
    - i. The student organization's account will be frozen for a period of time determined by the Judicial Council;
    - ii. The student organization will be put on probation for a period of time as determined by the Judicial Council;
    - iii. The FAC may request that the LB consider disbanding the organization according to the process stipulated by the "Student Organization Resources and Support" webpage (linked above in Section X, subsection 4(a));
    - iv. The student organization shall receive at least a 50% budget cut during the next budgeting cycle. The student organization may receive a budget cut greater than 50% as determined by the Judicial Council.
4. Appeal Process
- a. Whenever a misuse of funds has been detected and the student organization in question is dissatisfied with the decision of the Judicial Council, the organization may submit an appeal to the LB. The LB will make the final decision.

## **Section XI. Recordkeeping**

1. The FAC Bookkeeper will conduct ongoing reviews of Macalester's internal financial recordkeeping system to ensure that all expenses are accurately reflected on the organization management platform.
2. Instances when a student organization fails to update financial records in a timely manner will be recorded by the FAC Bookkeeper; this information will be shared with the FAC Chair and the FAC Advisor as a factor to be considered in future budget and additional allocation requests.
3. The FAC Bookkeeper, in consultation with the FAC Advisor, will maintain a spreadsheet which lists all additional allocations and tracks the overall balance of funds available for additional allocations in operating, capital, and travel funds.
4. According to the MCSG Bylaws as of 2022, the FAC must report a list of expenditures at LB meetings each week. The following information must be presented to the LB:
  - c. Student organization name;

- d. Date and time of event, if applicable;
- e. Event/capital/travel description;
- f. Purpose of the event/capital/travel purchase;
- g. FAC decision/recommendation and rationale.