**Student Organization - Quick Reference Guide**

**Student Funded – Student Organization**

*Student Funded – Student Organizations* are funded by money raised by students: Dues or fees, bake sales, performances, etc.

Each Student Organization account is identified by a unique Organization.

- Entity – 80 AGENCIES OHIO U
- Source – 800000 AGENCY
- **Organization – Org value starts with 79XXXX and is unique to each Student Org account**
- Activity – 0000 – UNSPECIFIED
- Function – 09 AGENCY

**University Funded – Student Organization**

*University Funded – Student Organizations* are funded by University Departments supporting a Student Organization.

- Use Transfer codes to move funding.
- Student Organization spending string when funded from University Department – Example:
  - Entity – 10 UNRESTRICTED
  - Source – 110350 UNIVERSITY STUDENT ORG FUNDING
  - **Organization – Org value starts with 79XXXX and is unique to each Student Org account**
  - Activity – 0000 – UNSPECIFIED
  - Function – 75 STUDENT SERVICES

**Accounting for Student Organizations - Example**

- Ohio University Singers Student Organization:
  - Student Funded String: 80-800000-790237-0000-09-XXXXXX
  - University Funded String: 10-110350-790237-0000-75-XXXXXX
- Use “Student Funds Available” OBI Dashboard to view available funding
  - Organization segment value provides link for Student Accounts to see all available funding – both Student funded and University funded
  - Access is available to students with their student OHIO ID
  - Student Organization activity is still visible in OU Funds Available Dashboard
Student Organizations – Example of Student FAV

Transfers to Student Organizations

Ohio University may not divert public dollars to private. University funds may not be transferred to Student Funded (Entity 80) – Student Organizations.

- If an Ohio University department wants to support a student organization:
  - Use an Accounting Correction/Journal Entry form;
  - Use Transfer Object Codes to move funding from a department to a University Funded – Student organization. Example below:

<table>
<thead>
<tr>
<th>Entity</th>
<th>Source</th>
<th>Org</th>
<th>Activity</th>
<th>Function</th>
<th>Object</th>
<th>Debit</th>
<th>Credit</th>
<th>Line Description (up to 240 characters)</th>
</tr>
</thead>
<tbody>
<tr>
<td>10</td>
<td>100000</td>
<td>100260</td>
<td>0000</td>
<td>00</td>
<td>620100</td>
<td>5,000.00</td>
<td></td>
<td>Transfer funds from Poly Sci to Student orgn to support student activities. <a href="mailto:Smith@ohio.edu">Smith@ohio.edu</a></td>
</tr>
<tr>
<td>10</td>
<td>110350</td>
<td>79XXX</td>
<td>0000</td>
<td>00</td>
<td>620100</td>
<td>5,000.00</td>
<td></td>
<td>Transfer funds from Poly Sci to Student orgn to support student activities. <a href="mailto:Smith@ohio.edu">Smith@ohio.edu</a></td>
</tr>
</tbody>
</table>

Note: Please work with the Foundation Accounting office if you want to transfer Foundation funds to a student organization.
Internal Billings are allowed between University, Foundation, and Student Organizations.

- If an Ohio University department bills a student organization for goods, space, services, etc.:
  - Use an Internal Billing Authorization form;
  - Use paired Internal charge (IC) Object Codes. Example below:

<table>
<thead>
<tr>
<th>Entity (2)</th>
<th>Source (6)</th>
<th>Org (6)</th>
<th>Activity (4)</th>
<th>Function (2)</th>
<th>Object (6)</th>
<th>Debit</th>
<th>Credit</th>
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<tbody>
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<td>0000</td>
<td>75</td>
<td>783018</td>
<td>100.00</td>
<td></td>
</tr>
</tbody>
</table>

- This happens less often, but if a Student Organization bills a University department or Foundation account:
  - Use an Internal Billing Authorization form;
  - Use paired Internal charge (IC) Object Codes.