

### MOU PROCEDURES MATRIX

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MOU SCENARIOS	SERVICE PROVIDER	SERVICE RECIPIENT	REQUIRED FORMS	BUSINESS RULES
Between General Operating Fund Entities	General Operating Fund	General Operating Fund	Informal written document: such as memo's and emails	<ul style="list-style-type: none"> <li>Recovered Costs: Salaries &amp; Operating Expenses</li> <li>Exclude Benefits from recovered costs estimates</li> <li>Entries are made by Service Recipient via the On-Line Budget Transfer module</li> <li>No MOU Reference Number - Not recorded in Financial Services</li> </ul>
Between General Operating Fund Entity and an Enterprise	General Operating Fund	Enterprise: <ul style="list-style-type: none"> <li>Tseng College of Extended Learning</li> <li>Health Facilities</li> <li>Parking Services</li> <li>Housing</li> </ul>	<ul style="list-style-type: none"> <li>State Trust Account Application</li> <li>MOU Agreement</li> <li>MOU Summary Cost Recovery Worksheet between a General Operating Fund Entity and an Enterprise</li> <li>Transfer of State Funds Request</li> <li>Expenditure Transfer Form</li> <li>PEAS Report</li> <li>TBD is not allowed</li> </ul>	<ul style="list-style-type: none"> <li>State Trust Account Application required</li> <li>Recovered Costs: Salaries, Benefits, &amp; Operating Expenses</li> <li>No expenses or encumbrances may be posted to fund 543xx</li> <li>All revenue transactions subject to 2.75% overhead charge</li> <li>Encumbrances may not be posted to fund 543xx</li> <li>Revenue &amp; expenses must net to zero by department at the fiscal year-end</li> <li>Journal entry to transfer expenses required at time submission of the Transfer of State Funds Request form</li> <li>MOU Reference Number recorded in Financial Services</li> </ul>

MOU SCENARIOS	SERVICE PROVIDER	SERVICE RECIPIENT	REQUIRED FORMS	BUSINESS RULES
Between Enterprises	Enterprise: <ul style="list-style-type: none"> <li>• Tseng College of Extended Learning</li> <li>• Health Facilities</li> <li>• Parking Services</li> <li>• Housing</li> </ul>	Enterprise: <ul style="list-style-type: none"> <li>• Tseng College of Extended Learning</li> <li>• Health Facilities</li> <li>• Parking Services</li> <li>• Housing</li> </ul>	<ul style="list-style-type: none"> <li>• MOU Agreement</li> <li>• MOU Summary Cost Recovery Worksheet between Enterprises</li> <li>• Transfer of State Funds Request</li> </ul>	MOU Reference Number recorded in Financial Services
Between General Operating Fund Entity and an Auxiliary Corporation	General Operating Fund	Auxiliary: <ul style="list-style-type: none"> <li>• Associated Students, Inc</li> <li>• CSUN Foundation</li> <li>• The University Corp</li> <li>• North Campus</li> <li>• University Student Union</li> </ul>	<ul style="list-style-type: none"> <li>• State Trust Account Application</li> <li>• MOU Agreement</li> <li>• MOU Summary Cost Recovery Worksheet between a General Operating Fund Entity and an Auxiliary Corporation</li> <li>• Invoice Request for Auxiliaries</li> <li>• Expenditure Transfer Form</li> <li>• PEAS Report</li> </ul>	<ul style="list-style-type: none"> <li>• State Trust Account Application required</li> <li>• Recovered Costs: Salaries, Benefits, &amp; Operating Expenses</li> <li>• Reimbursements posted to fund 544xx</li> <li>• All revenue transactions subject to 2.75% overhead charge</li> <li>• No expenses or encumbrances may be posted to fund 544xx</li> <li>• Revenue &amp; expenses must net to zero by department at the fiscal year-end</li> <li>• Journal entry to transfer expenses required at time submission of the Invoice Request form</li> <li>• MOU Reference Number recorded in Financial Services</li> </ul>
Between Enterprise and an Auxiliary Corporation	Enterprise: <ul style="list-style-type: none"> <li>• Tseng College of Extended Learning</li> <li>• Health Facilities</li> <li>• Parking Services</li> <li>• Housing</li> </ul>	Auxiliary: <ul style="list-style-type: none"> <li>• Associated Students, Inc</li> <li>• CSUN Foundation</li> <li>• The University Corp</li> <li>• North Campus</li> <li>• University Student Union</li> </ul>	<ul style="list-style-type: none"> <li>• MOU Agreement</li> <li>• MOU Summary Cost Recovery Worksheet between an Enterprise and an Auxiliary Corporation</li> <li>• Invoice Request for Auxiliaries</li> </ul>	MOU Reference Number recorded in Financial Services

<b>MOU SCENARIOS</b>	<b>SERVICE PROVIDER</b>	<b>SERVICE RECIPIENT</b>	<b>REQUIRED FORMS</b>	<b>BUSINESS RULES</b>
Amendments to existing Approved MOU's	As Per original MOU	As Per original MOU	<ul style="list-style-type: none"> <li>• MOU Amendment Form</li> <li>• Appropriate MOU Cost Recovery Worksheet</li> </ul>	<ul style="list-style-type: none"> <li>• Required for all approved MOU's with cancellations, extension of time within the current fiscal year, changes in the rate to be charged for services, or a change in the services being performed.</li> <li>• An Amendment is NOT required when the original MOU is based upon an estimated number of transactions.</li> <li>• Amendment form will be recorded in Financial Services</li> </ul>

MOU SCENARIOS	SERVICE PROVIDER	SERVICE RECIPIENT	PROCESS
Between General Operating Fund Entities	General Operating Fund	General Operating Fund	Service Recipient: On-Line Budget Transfer
Between General Operating Fund Entity and an Enterprise	General Operating Fund	Enterprise: <ul style="list-style-type: none"> <li>• Tseng College of Extended Learning</li> <li>• Health Facilities</li> <li>• Parking Services</li> <li>• Housing</li> </ul>	<ul style="list-style-type: none"> <li>• Service Provider: Submit MOU Agreement &amp; MOU Summary Cost Recovery Worksheet submitted to Financial Services.</li> <li>• Financial Services: MOU Reference Number assigned</li> <li>• Financial Services: Return approved copies to service provider &amp; recipient</li> <li>• Service Provider: Submit Transfer of State Funds Request to initiate establishment of reimbursement entries for service providers to Financial Services.</li> <li>• Financial Services: Record reimbursement in fund 543xx, expense in account 617001</li> <li>• Service Provider: Submit Expenditure Transfer Form to move expenses with appropriate documentation at the time the Transfer of State Funds Request form is submitted.</li> <li>• Financial Services: Record transfer of expenses to clear fund 543xx</li> <li>• Financial Services: Overhead allocation of 2.75% processed on monthly revenue transactions in fund 543xx</li> </ul>
Between Enterprises	Enterprise: <ul style="list-style-type: none"> <li>• Tseng College of Extended Learning</li> <li>• Health Facilities</li> <li>• Parking Services</li> <li>• Housing</li> </ul>	Enterprise: <ul style="list-style-type: none"> <li>• Tseng College of Extended Learning</li> <li>• Health Facilities</li> <li>• Parking Services</li> <li>• Housing</li> </ul>	<ul style="list-style-type: none"> <li>• Service Provider: Submit MOU Agreement &amp; MOU Summary Cost Recovery Worksheet submitted to Financial Services.</li> <li>• Financial Services: MOU Reference Number assigned</li> <li>• Financial Services: Return approved copies to service provider &amp; recipient</li> <li>• Service Provider: Submit Transfer of State Funds Request to initiate establishment of reimbursement entries for service providers to Financial Services.</li> <li>• Financial Services: Record reimbursement in account 580896, expense in account 617001</li> </ul>
Between General Operating Fund Entity and an	General Operating Fund	Auxiliary: <ul style="list-style-type: none"> <li>• Associated Students, Inc</li> </ul>	<ul style="list-style-type: none"> <li>• Service Provider: Submit MOU Agreement &amp; MOU Summary Cost Recovery Worksheet submitted to Financial Services.</li> <li>• Financial Services: MOU Reference Number assigned</li> </ul>

MOU SCENARIOS	SERVICE PROVIDER	SERVICE RECIPIENT	PROCESS
Auxiliary Corporation		<ul style="list-style-type: none"> <li>• CSUN Foundation</li> <li>• The University Corp</li> <li>• North Campus</li> <li>• University Student Union</li> </ul>	<ul style="list-style-type: none"> <li>• Financial Services: Return approved copies to service provider &amp; recipient</li> <li>• Service Provider: Submit Invoice Request for Auxiliaries to initiate establishment of reimbursement entries for service providers to Financial Services.</li> <li>• Accounts Receivables: Initiate invoice to the auxiliary in the appropriate revenue account.</li> <li>• Service Recipient: Pay invoice, creating cash receipt revenue transaction.</li> <li>• Service Provider: Submit Expenditure Transfer Form to move expenses with appropriate documentation at the time the Invoice request form is submitted.</li> <li>• Financial Services: Record transfer of expenses to clear fund 544xx</li> <li>• Financial Services: Overhead allocation of 2.75% processed on monthly revenue transactions in fund 544xx</li> </ul>
Between Enterprise and an Auxiliary Corporation	Enterprise: <ul style="list-style-type: none"> <li>• Tseng College of Extended Learning</li> <li>• Health Facilities</li> <li>• Parking Services</li> <li>• Housing</li> </ul>	Auxiliary: <ul style="list-style-type: none"> <li>• Associated Students, Inc</li> <li>• CSUN Foundation</li> <li>• The University Corp</li> <li>• North Campus</li> <li>• University Student Union</li> </ul>	<ul style="list-style-type: none"> <li>• Service Provider: Submit MOU Agreement &amp; MOU Summary Cost Recovery Worksheet submitted to Financial Services.</li> <li>• Financial Services: MOU Reference Number assigned</li> <li>• Financial Services: Return approved copies to service provider &amp; recipient</li> <li>• Service Provider: Submit Invoice Request for Auxiliaries to initiate establishment of reimbursement entries for service providers to Financial Services.</li> <li>• Accounts Receivables: Initiate invoice to the auxiliary in the appropriate revenue account.</li> <li>• Service Recipient: Pay invoice, creating cash receipt revenue transaction.</li> </ul>

MOU SCENARIOS	SERVICE PROVIDER	SERVICE RECIPIENT	PROCESS
Amendment to the Original MOU	As per the original MOU	As per the original MOU	<ul style="list-style-type: none"> <li>• Service Provider: Submit the MOU Amendment form &amp; the appropriate MOU Summary Cost Recovery Worksheet to Financial Services</li> <li>• Financial Services approves the MOU Amendment and returns approved copies to the service provider and recipient.</li> <li>• Service provider submits either the Invoice Request or the Transfer of State Funds Request to Financial Accounting</li> <li>• Financial Accounting: Accounts Receivable Initiates invoice or Financial Services records the transfer.</li> <li>• Service provided submits the Journal entry form if appropriate at the time the Transfer of State Funds Request form is submitted.</li> <li>• Financial Services: Record transfer of expenses to clear fund 543xx if necessary</li> <li>• Financial Services: Overhead allocation of 2.75% processed on monthly revenue transactions in fund 543xx and 544xx if appropriate.</li> </ul>

MOU SCENARIOS	PROCESS / SUBMITTED DOCUMENT	SERVICE PROVIDER ENTRIES	SERVICE RECIPIENT ENTRIES
Between General Operating Fund Entities	Informal written document	485xx 660B03 (Budg OnlyMOU Budget) Split by Salaries & Operating Exp – Optional	485xx 660B03 (Budg OnlyMOU Budget)
Between General Operating Fund Entity and an Enterprise	Transfer of Funds Request	543xx 580814 (Department MOU Rev O & E) 543xx 580815 (Department MOU Rev Salaries) 543xx 580816 (MOU Benefits Reimbursement)	617001 (Service from Other Funds/Agencies)
	Month-End Allocation	2.75% overhead charged on revenue transfer	N/A
	Expenditure Transfer Form PEAS backup Other relevant backup	From: 485xx 601xxx (Salaries) 485xx 603xxx (Expenses) 485xx 66xxxx (Operating Expenses)  To: 543xx 601xxx (Salaries) 543xx 603xxx (Expenses) 543xx 66xxxx (Operating Expenses)	N/A
Between Enterprises	Transfer of Funds Request	580896 (Revenue)	617001 (Service from Other Funds/Agencies)
	Month-End Allocation	2.75% overhead charged on revenue transfer	N/A

MOU SCENARIOS	PROCESS / SUBMITTED DOCUMENT	SERVICE PROVIDER ENTRIES	SERVICE RECIPIENT ENTRIES
Between General Operating Fund Entity and an Auxiliary Corporation	Invoice Request for Auxiliaries	<p>Appropriate reimbursement based on Auxiliary:</p> <p>544xx 580095 – Reimbursement The University Corporation (TUC)</p> <p>544xx 580830 – Reimbursement CSUN Foundation</p> <p>544xx 580831 – Reimbursement Associated Students, Incorporated (ASI)</p> <p>544xx 580832 – Reimbursement North Campus Corporation</p> <p>544xx 580833 – Reimbursement University Student Union (USU)</p> <p>544xx 580816 - MOU Benefits Reimbursement</p>	Determined by the Auxiliary. Posted to Auxiliary database.
	Month-End Allocation	2.75% overhead charged on revenue transaction	N/A



MOU SCENARIOS	PROCESS / SUBMITTED DOCUMENT	SERVICE PROVIDER ENTRIES	SERVICE RECIPIENT ENTRIES
Between Enterprise and an Auxiliary Corporation	Invoice Request for Auxiliaries	Appropriate revenue based on Auxiliary: 580891 – Revenue The University Corporation (TUC) 580892 – Revenue CSUN Foundation 580893 – Revenue Associated Students, Incorporated (ASI) 580894 – Revenue North Campus Corporation 580895 – Revenue University Student Union (USU)	Determined by the Auxiliary. Posted to Auxiliary database.
Amendment of any existing approved MOU	MOU Amendment Form  Additional Forms and processes as noted above	Processes as noted for the Originally Approved MOU	Processes as noted for the Originally Approved MOU