Basic Information About Your RSO Organization Account

Newly recognized RSOs start with no money in their accounts. Re-registering RSOs have money in their accounts ONLY if they have raised and deposited money into the account in the past. RSOs can get money to pay for their activities in two ways:

1) **SGR**: RSOs can earn money, also known as revenue, through fundraising activities such as collecting dues, charging admission for events, securing donations and sponsorships, and winning campus competitions. Money collected this way is referred to as Self-Generated Revenue, or SGR.
2) **SFB**: RSOs can apply for funding from the Student Funding Board (SFB). Please refer to the section of the Student Involvement web site entitled, “Student Funding Board”, for a complete description of the requirements for applying for and using funding from the Student Funding Board.

There are differences in the way SFB funding and SGR can be used. Organizations must apply for funding before the event and receive approval from the Student Funding Board before any items are purchased. Also, if SFB is awarded, it can be used only for the specific event or purpose for which it was awarded. SGR can be spent when and for what your organization chooses, within the rules of the Commonwealth of Virginia.

**Procedures for Collecting and Depositing SGR**

When collecting money for any reason, the following procedures apply:

Checks should be made payable to your organization, for example, “GMU Bicycling Club”.

**Cash** and **Check** receipts should be recorded using a cash register or log. **Checks** should be restrictively endorsed on the back upon receipt (for example, you could write, “For Deposit Only, GMU Bicycle Club, Org. 610xxx”).

A receipt must be given to each person who pays money. Receipt books are available to **borrow** from Student Involvement. Receipt books must be returned within a week after your collection of money has taken place.

All monies collected should be properly safeguarded between the time of collection and deposit. Cash receipts greater than $500 should be deposited the following business day. Lesser amounts must be deposited within the week.

All money collected must be deposited and expended through a university account and not a separate outside bank account (except for organizations with national or international affiliates that require their chapters to maintain outside bank accounts for tax purposes.) Money should never be deposited into a personal bank account. If we find this happening, your organization or individual members will be referred to Student Conduct.

RSOs **MAY NOT** use Pay Pal to collect money.
RSOs MAY NOT open outside bank accounts unless they have a national or international affiliation that requires an outside account.

When money is collected at events such as dances or parties, Cash Handling and Wristband procedures must be followed.

**Instructions for Making Deposits to Your RSO Account**

Deposits are made at the Cashier’s Office in SUB I. To make a deposit, you will need to complete a triplicate *Cash Receipt Form*, similar to a bank deposit slip. Cash receipt forms are available at the Student Involvement office in The HUB. Cash Receipt forms should be completed before arriving at the Cashier’s Office to avoid creating a delay for others in line.

To complete the Cash Receipt Form:
– Bank number is always “1”.
– Use the current date.
– Your organization number will be six digits 610***.
– Select a five digit account number that describes how you collected the money, from the following list:

- Dues: Account 08411
- Event Ticket Revenue: Account 08412
- Admission Fees: Account 08413
- Booth/Concessions: Account 08415
- Sportswear Sales: Account 08417
- Sponsorships: Account 08418
- Food Sales: Account 08420
- Other Receipts: Account 08499

– Description should be specific, such as “Kappa dues” or “Alumni Club sponsorship”.

After making your deposit, retain the yellow copy of the Cash Receipt Form for your records for at least three (3) years. If you send an email request to the Student Involvement Business Manager, we will check to see that your deposits post properly to your organization account.

To find out how much SGR is in your RSO account, send an email to the Student Involvement Business Manager. If you do not spend all of the self-generated revenue (SGR) in your organization account, the remaining amount will carry forward to the next academic year. Unspent funding from the Student Funding Board (SFB) does not carry over from one year to the next.
Spending Money from Your RSO Account

Money cannot be withdrawn from RSO accounts. But money (both self-generated revenue and funding from the Student Funding Board) can be spent from RSO accounts in a variety of ways.

All spending must comply with the rules and guidelines of the Commonwealth of Virginia and George Mason University. All requests for payments must be signed or approved by the President or Treasurer of your organization. All spending activity must be approved by Student Involvement.

1) On-Campus Purchases: RSOs may use their organization number to “charge” on-campus services such as Events Production, Parking Services, Copy Center, and facility rental (e.g., the Corner Pocket or Center for the Arts). When you use your organization number to charge, the fee will be deducted automatically from your organization account, similar to using a debit card. Make sure there is enough SFB or SGR in your account to cover the charges. Otherwise, you will be required to make a deposit into your organization account to cover what you have charged.

To avoid cancellation and “no show” fees being charged to your organization account, be sure to inform all vendors (such as Events Production and Student Centers) at least 3 days in advance if your event is cancelled.

RSOs also may use their organization number to charge Catering from the on-campus Caterer, Sodexo Special Occasions. See the section on page 7 for more information about catering.

2) Off-Campus Purchases: There are several ways to purchase and pay for goods and services from off-campus vendors.

a) Paying out-of-pocket and then seeking reimbursement. Your organization or one of its members can pay for goods and then seek a reimbursement. To request a reimbursement, submit to Student Involvement an RSO Payment Request Form along with the original, itemized receipt, and proof of purchase. Acceptable forms of proof are either a copy of a cashed check (front and back sides to show that the check was cashed) or a bank or credit card statement showing the transaction. NOTE: An itemized receipt shows exactly what was
purchased and the amount of tax, if any was charged. The credit card slip with a line for signature is NOT an itemized receipt.

**Very Important:** The student who is seeking the reimbursement must sign the bottom line of the Payment Request Form.

If the reimbursement is for food items, a completed *Food & Beverage Authorization Form* also must be submitted along with the RSO Payment Request form. (See the section on page 8 for more information about Food & Beverage Forms.) Reimbursements normally take up to 30 days to process.

b) **Using a Purchase Order:** Purchase Orders (POs) will allow you to get the goods you want without having to pay from your own pocket. A Purchase Order tells the vendor that the university has set aside money to pay for your purchase. Many local vendors, but not all, will accept a PO in lieu of payment. Vendors that routinely accept POs include Fairfax Domino’s, Panera, Jason’s Deli, Famous Dave’s, Potbelly-Fairfax, and Giant Food of Fairfax. But Target, Wal-Mart, Party City, COSTCO, and Whole Foods do not accept Purchase Orders.

To obtain a PO, complete the *Purchase Order Request Form* and submit it to Student Involvement at least 5 days before your event. If the PO is for food, submit a *Food & Beverage Authorization Form*. (See the section on page 8 for more information about Food & Beverage Forms.)

Student Involvement will issue a PO and send it by email to the student who initiated the request. Print the PO and present it to the vendor at the time of purchase. IMPORTANT: No later than 5 days after the event, submit to Student Involvement the invoice or receipt for your purchase. Mason needs the itemized receipt in order to pay the vendor for the purchase.

c) **Paying a DJ, Performer, or Workshop Presenter:** To hire a speaker, DJ, performer, or workshop presenter, you must submit to Student Involvement a *GMU Contract Packet* and a *Purchase Order Request Form* at least 60 days before the event. The Contract Packet includes the following:

-- Contract which must be completed and signed by the presenter;
-- Virginia Substitute W-9 form which the presenter must complete;
-- Independent Contractor Form which you must complete to verify that the presenter is a contractor and not a GMU employee.
NOTE: There are two contracts. For speakers, use the Lecturer contract. For all others use, the Entertainment Contract.

INSURANCE: All parties contracted to present or perform at GMU are required to have liability insurance and must submit their insurance information along with the signed contract.

The insurance requirement can be satisfied by purchasing a general liability policy or by providing a certificate of insurance. Here are some options for obtaining insurance:

-- Persons or entities may be able to buy event liability insurance from the company they already use for their personal insurance (homeowners, auto, health, life etc.). This likely will be the least expensive way to get insurance.

-- Persons who belong to a national association may be able to purchase event liability insurance through the national organization. For example, the National Disc Jockey Association offers insurance at http://adja.org/insurance/.

-- A TULIP, or Tenants’ and Users’ Liability Insurance Policy, can be purchased just for the single GMU event or for an extended period of time. To purchase a TULIP, visit https://tulip.ajgrms.com.

UNDER NO CIRCUMSTANCES SHOULD A STUDENT SIGN ANY CONTRACT.

d) Paying for Conference Registration or National Dues: To pay for conference registration or to pay dues to a national organization, submit to Student Involvement an RSO Payment Request Form, an invoice or other documentation showing the amount due to be paid, and a list of students for whom the registration or dues are being paid.

Requests to pay for conference registration should be submitted at least 30 days before the payment is due to the conference.

You must have self-generated revenue (SGR) for dues payments. The Student Funding Board does not award funding for dues payments.

e) Honorarium Payments: Your organization may pay an Honorarium as a token of appreciation to a distinguished or noted individual who provides a professional service for which no payment is required. There is no contract, and the fee is not set or arranged by the recipient. An Honorarium may include consideration for travel expenses. For example, you could pay a speaker a $400 Honorarium which includes $200 for a
presentation and $200 for travel expenses. Honorarium payments must be less than $2,000.

Presenters should arrange and pay for their own transportation. Students should never pay out of pocket for presenter travel expenses.

Honorariums can be paid only to individuals, not to businesses or non-profits. **Honorariums cannot be paid to GMU faculty, students, employees, part-time employees, or recent employees.**

To pay an Honorarium, submit to Student Involvement an *RSO Payment Request Form*, a *W-9 form* from the presenter, an Independent Contractor form, and a flyer or newsletter advertising the presentation.

**Transferring money to another RSO or GMU department**

RSOs can send money from their accounts to other RSO accounts or to GMU departments by requesting an internal transfer called a Journal Voucher, or JV. Typically, JVs are used when RSOs co-sponsor events with other RSOs or university departments. JVs also are used to pay Mason Recreation for use of fields or equipment.

To request a JV transfer of money to another RSO or GMU department, send an email to the Business Manager of Student Involvement stating the amount of money to transfer, the organization to receive the transfer, and a contact person who expects to receive the transfer.

To pay Mason Recreation for use of fields or equipment, submit a copy of the invoice from Mason Recreation and an *RSO Payment Request Form*.

**Catering**

The easiest way to purchase food for your events is to order from the on-campus caterer, Special Occasions Catering, also known as Sodexo. Sodexo offers two types of catering: regular and Shoe String Menu. For **regular catering** orders, Sodexo will deliver the food to your event, set up, and clean up afterward. For regular catering, you must place your order on-line at [http://catering.gmu.edu](http://catering.gmu.edu). When placing your order:

- Use State Account
- Enter your RSO ORG Account (ex: 6-10xxx) - 6 digit number
- Select "Student Club Function" **ONLY**
- Find Barbara Campbell's name as the "Senior Approving Official".
Place your catering order at least 3 days before your event to avoid a late fee. Sodexo will notify Student Involvement of your order to verify that your organization has sufficient funds to pay for the catering.

Sodexo’s **Shoe String Menu** catering is less expensive because you supply the labor. You must pick up your order at the Catering office, set up your event, and return the serving utensils to the Catering Office afterward. To place a Shoe String order, complete the Shoe String order form (http://si.gmu.edu/wp-content/uploads/2013/07/Catering-Shoestring-2015-extended1.pdf) and submit it to Student Involvement. We will approve your order and then send it to the Catering Office.

For both **regular** catering orders and **Shoe String** orders, Sodexo will automatically charge your organization’s account. The Food & Beverage Form is not required for Sodexo orders.

If you prefer to use a caterer other than Sodexo, you must use a GMU Approved Caterer. Here is a link to the list: http://approvedcatering.gmu.edu/approvedcaterers.html.

When using an Approved Caterer, you have two choices for paying. 1) A member of your RSO can pay for the food and then seek reimbursement by submitting the **RSO Payment Request Form, Food & Beverage Form**, an itemized receipt, and proof of payment. 2) You can request a Purchase Order so you do not have to pay out of pocket. To request a Purchase Order, submit to Student Involvement an estimate or an invoice for the order, a **Purchase Order Request Form**, and a **Food & Beverage Form**. If the vendor has never been paid by the university, a **W-9 form** also will be needed. Within 5 days after the event, submit the invoice or receipt so that the vendor can be paid.

Not all Approved Caterers will accept a Purchase Order. When dealing with those vendors, you will have to pay out of pocket and then seek reimbursement.

**Food & Beverage Form**

With the exception of orders placed with Sodexo, a **Food & Beverage Form** is required whenever food is purchased, regardless of whether a Purchase Order is used or someone pays for the food and then seeks reimbursement. The form is completed one way for Purchase Orders, and a different way for reimbursements.

For a **Purchase Order Request**, the **Food & Beverage Form** should list the vendor (i.e., Domino’s) in the Vendor/Payee box in the upper left-hand corner. No signature is needed on the form.

For a reimbursement request (with the **RSO Payment Request Form**), the **Food & Beverage Form** should list the student who is seeking reimbursement (i.e., Jane Doe) in the
Vendor/Payee box in the upper left-hand corner. Be sure that the student who is seeking the reimbursement signs the top line at the bottom of the form.

RSO’s should always check box #3 on the form, for Student Club Function.

**Copy Center**

RSOs may use their organization number to charge print and copy orders at the Copy Center. The charges will be deducted automatically from the RSO account. Make sure you have enough SGR or SFB in your account to cover any charges you make. Otherwise, you will be required to make a deposit into your RSO account to cover the charges.

**Events Production**

RSOs may use their organization number to charge rental of audio equipment, microphones, etc., from Events Production. Requests must be submitted to Events Production at least 10 days prior to your event. Events Production will prepare an Estimate for the equipment you want and send it to you. If you do not have enough SGR or SFB to cover the cost listed on the Estimate, you will need to change or cancel your arrangements. If you go ahead with the arrangements, Events Production will automatically charge the rental fee to your organization account.

If you need to cancel arrangements you have made with Events Production, you must do so at least two business days before the scheduled event. If you do not cancel, Events Production will charge your organization for its services.

Be sure you have enough SGR or SFB in your account to cover any charges you make. Otherwise, you will be required to make a deposit into your RSO account to cover the charges.

**No Show and Set Up Change Fees**

RSOs may reserve and use rooms in Student Centers free of charge. However, failure to use reserved rooms may result in Student Centers charging “no show” fees. Fees also may be charged if you request a major change in room set-up. If you are notified by Student Centers that you have been charged a “no show” fee or a fee for a major room set-up change, you must bring payment to Student Involvement within 3 days. **Failure to take care of the fee will result in the release of all reservations held by your organization, and you will not be able to make any new reservations.** You may pay the fee with cash, or a check made payable to Student Centers, or if you have self-generated revenue (SGR), you may ask the Student Involvement Business Manager to take care of the payment to Student Centers using your SGR.
**Purchasing Restrictions**

State regulations prohibit the purchase of gifts, gift cards, alcohol, or any items that could be considered personal such as filing cabinets, crowns/tiaras, ink, software, etc. RSOs may not use SGR or SFB for such purchases.

**Purchasing T-Shirts**

Student organizations may buy t-shirts with money they have raised (SGR). **No funding can be awarded for the purchase of t-shirts, pens, cups, wristbands, etc.**

There are two processes for paying for t-shirts and other such items. You may ask the university to make payment to the vendor by submitting a *Purchase Order Request Form* and an invoice from the vendor. Alternatively, a member of your organization can pay for the t-shirts and then request reimbursement by submitting an RSO Payment Request Form and proof of payment.

**IMPORTANT:** If any Mason logos will appear on the shirts or items, you must buy them from an approved logo vendor. Here is a link to information and a list of approved logo vendors: [http://auxe.gmu.edu/trade.html](http://auxe.gmu.edu/trade.html). If you plan to sell t-shirts that have a Mason logo, you will be charged a 20% royalty fees for your order. If you do not plan to sell the t-shirts, be sure the vendor is aware and does not charge the royalty fee.

In addition, use of the Mason Athletics logo is restricted to athletics-related materials.

**Donations**

**Making donations:** State law prohibits the donation of money from RSO accounts. If you are raising money to donate to a charity or non-profit organization, be sure to have participants make their donations directly to the charity or non-profit, by check or on-line. If you deposit donation money into your organization account, you will not be able to send it to the charity or non-profit.

**Receiving donations:** RSOs that receive financial sponsorship from outside entities must deposit the money into their organization account, unless they have a national or international affiliation that requires an off-campus account. Donations from outside entities are tax deductible only if they are deposited into a GMU account. Sponsorship money may not be donated to charities or non-profits. A letter of acknowledgement should be sent to the donor within one week of the donation. Here is a sample letter:
<table>
<thead>
<tr>
<th>Company Name</th>
<th>Street Address</th>
<th>City, State ZIP</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td>Fairfax, VA 22030</td>
</tr>
</tbody>
</table>

**Mr. /Mrs./Ms. ____________:**

We would like to thank [Company Name] for the generous donation of [specify amount or name specific item that was donated] to [Name of Your RSO]. We appreciate the support of [Company Name]. The [funds or items] will be used to [give specific details, such as: Assist students to attend professional seminars and conferences; Support our organization’s development; Fund workshops; Enable community outreach activities; etc.] Thank you again for your support.

Respectfully,

Name of RSO Leader
Name of Organization
George Mason University

**Fundraising Events**

If you are planning a fundraising event with a local restaurant, the restaurant likely will ask for a tax I.D. number. RSOs are considered part of GMU for tax purposes. You can find GMU’s W-9 form under Forms in the Fiscal Management section of the Student Involvement website.

Bake sales are not allowed on campus. If you wish to raise money through campus food sales, all food items must be purchased (rather than home baked) and individually wrapped.

**Record Keeping**

All financial records, such as Cash Receipts and Deposit Logs, must be maintained for at least three years. Records should be passed from out-going officers to incoming officers, and care should be taken to pass along organization knowledge and procedures.

Organizations should keep a copy of all documents submitted to the office of Student Involvement so that, in the event paperwork is lost, a copy is available for processing.

**Fiscal Management Training**

The President and Treasurer of each RSO must complete fiscal management training each year. Fiscal Management 1.5 training is required for all three RSO Tiers. FM 1.5 sessions are conducted in person at the beginning of each semester. Fiscal Management 3.0 training is
required for Tier 3 RSOs that plan to travel. The FM 3.0 training presentation is posted on line along with a test which must be completed and submitted to Student Involvement. If your Tier 3 organization is not planning to travel, you may Opt Out of FM 3.0 by submitting the Opt Out form to Student Involvement.

**Information about Forms**

Links to forms can be found in the Fiscal Management section of the Student Involvement website, si.gmu.edu. Note that there are two choices for the *RSO Payment Request Form* and the *Purchase Order Request Form*. For these two forms, you can choose to complete them on line or by hand. Here’s how the forms are used:

**RSO Payment Request Form** (print out and complete by hand)/
**RSO Payment Request Form** – *fillable* (fill out on-line, then print and sign)

Use either version of the RSO Payment Request form as follows:
- to request a reimbursement to a member of your organization
- to request an Honorarium payment to a person who provided a professional service
- to request a dues payment to your national affiliate (using SGR)
- to request payment for conference registration
- to request payment to Mason Rec.

**Purchase Order Request Form**
**Purchase Order Request Form** - *fillable*

Use either version of the Purchase Order Request form as follows:
- to request payment to a local vendor such as Domino’s or Giant Food
- to request payment to a t-shirt vendor
- to accompany contracts.

**Food & Beverage Form**
This form must be submitted with a *RSO Payment Request Form* when you are seeking a reimbursement to a member of your organization for the purchase of food. The *Food & Beverage Form* also must be submitted with a *Purchase Order Request Form* when you are seeking a Purchase Order to get food from an outside vendor such as Domino’s or Giant Food.

**Independent Contractor Form**
This form must be submitted with the *GMU Contract* and *Purchase Order Request Form* when hiring a DJ, performer, or workshop presenter.

**GMU Contract**
A contract must be completed and signed by individuals hired by your organization to present or perform on campus. There are two versions of the GMU contract: the Lecturer contract for speakers, and the Entertainment contract for DJs, performers, workshop presenters, etc.
Event Evaluation Form
This form must be submitted within 10 days after any event for which your organization receives funding from the Student Funding Board.

Opt-Out Form
Tier 3 RSOs that do not plan to travel may use this form to Opt-Out of Fiscal Management 3.0 Training.

Resources
For questions about Fiscal Procedures, contact Barbara Campbell, Business Manager, Student Involvement, at bcampbe2@gmu.edu.

For questions about funding from the Student Funding Board, contact Sara Morrisroe Heming, Associate Director, Student Involvement, at smorrisr@gmu.edu, or Amber Duffey, Program Coordinator, Student Involvement, at aduffey3@gmu.edu.