# Basic Information About Your RSO Organization Account

Newly recognized RSOs start with no money in their accounts. 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 website 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:

- **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 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** need to 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 off campus 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. These procedures can be found on the **Student Involvement website** under **General Policies for Student Organizations in the Mason Event Procedures and Guidelines**.
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 Cashier’s Office in Student Union 1 (SUB 1) and at the Student Involvement office in The HUB.

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”.

If your organization is new, be sure to request an organization number from the Assistant Director for Student Organizations so that funds can be deposited into the correct account.

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 SGR in your organization account, the remaining amount will carry forward to the next academic year. Unspent funding from the Student Funding Board 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 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 Mason. All requests for payments must be signed 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. 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 the costs.

RSOs also may use their organization number to charge Catering from the on-campus Caterer, Sodexo Special Occasions. See the section on page 6 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 the merchandise and then seek a reimbursement. To request a reimbursement, submit to Student Involvement an RSO Payment Request Form. Attach 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: the credit card slip with a line for signature is NOT an itemized receipt. An itemized receipt shows exactly what was purchased and the amount of tax, if any was charged. **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 7 for more information about Food & Beverage Forms.) Reimbursements normally take 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, 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 7 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. Mason cannot pay the vendor without the itemized receipt.

c) **Paying a DJ, Performer, or Workshop Presenter:** To hire a DJ, performer, or workshop presenter, you must submit to Student Involvement a *GMU Contract Packet* and a *Purchase Order Request Form* at least 30 days before the event. The Contract Packet includes the following:

-- Contract which must be completed and signed by the performer;
-- W-9 form which the performer must complete;
-- Independent Contractor Form which you must complete to verify that the performer is a contractor and not a GMU employee.

Under no circumstances should a student sign a 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 an 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.

To pay an Honorarium, submit to Student Involvement an **RSO Payment Request Form**, a **W-9 form** from the presenter, 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 requested 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 hold a catered event is to arrange it through the on-campus caterer, Special Occasions Catering, also known as Sodexo. Orders must be placed on-line at [http://catering.gmu.edu](http://catering.gmu.edu). Place your 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. Your organization’s account will be charged automatically by Sodexo. A Food & Beverage Form is not required.

If you prefer to use a different caterer, you must use one from GMU’s Approved Caterers List. Here is a link to the list: [http://approvedcatering.gmu.edu/approvedcaterers.html](http://approvedcatering.gmu.edu/approvedcaterers.html).

Once you have chosen an approved caterer, negotiate an estimate for the catering. Then, submit the estimate, a Purchase Order Request Form, and a Food & Beverage Form at least 5 days before your event. 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 original invoice or receipt so that the vendor can be paid.

**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.

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 reserves the right to 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.

**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.

To request payment to a vendor for such items, submit a Purchase Order Request Form and an invoice from the vendor. Some local vendors frequently used by Mason RSOs include Reston Shirt & Graphic, Fairfax Screen Printing, and CCI Screen Printing.

IMPORTANT: If any Mason logos will appear on the shirts or items, you must buy them from an approved logo vendor. Failure to use a Mason licensed vendor could result in items not being allowed to be distributed. 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)

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:

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Student Organization Name
George Mason University
4400 University Drive, MSN

Fairfax, VA  22030

Company Name
Contact Person Name
Street Address
City, State ZIP

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
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**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.

**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 such as a presentation
- 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**
This form must be completed and signed by someone you hire, such as a DJ, performer, or workshop presenter.

**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, Associate Director, Student Involvement, at smorrisr@gmu.edu.