Recognized Student Organizations (RSO) Funds Guide

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Introduction

In partnership with the Office of the Controller (Controller), Student Organizations and Activities (SOA) serves as the financial home for Recognized Student Organizations (RSO). SOA and the Controller serve recognized student organizations by:

- processing transactions;
- assisting officers with their financial responsibilities;
- aiding organizations in keeping their activities in sound financial condition;
- facilitating continuity between financial officers and their successors;
- providing the means for recognized organizations to use University facilities and services; and
- maintaining and upholding fiduciary guidelines as stewards of student organization funds;

Any questions regarding day-to-day operations or other functions of the RSO can visit or contact SOA.

NOTE: Department Student Organizations (DSO) are not recognized, and therefore the following information does not apply. DSOs should work with their department’s business center for financial support.

University Student Organization (USO) Fund

What is a USO Fund?

USO Funds are established for transacting the business of a University Student Organization (USO) and must be managed by the Officers of the USO. The funds contained in the USO fund are property of OSU and records of USO funds are maintained in the University financial information system. All USO finances must be managed through a USO fund.

What is an Index Number?

An index number is assigned to reference your USO fund - it is the key piece of information that allows the University to identify your fund and is used for all financial transactions on campus. Your index number will start with MSO, followed by 3 characters and is available via the club’s dashboard in the RSO Database (Ideal-Logic).

Fund Usage

USO funds must be managed and utilized by the student officers of the organization, with each fund requiring a minimum of two (2), and up to five (5) authorized signers (Note: Faculty and staff may not serve as authorized signers on USO funds). All USO funds must be maintained in a USO fund and expenditures require adequate supporting documentation to ensure that funds are properly accounted for.

Establishing and Maintaining a USO Fund

The student organization recognition process for an academic year is managed by SOA and begins in early May with previous recognition status expiring at the end of the OSU fiscal year (June 30). Organizations are required to register annually for their USO fund to remain open. An organization’s USO fund becomes inactive when a club fails to renew their recognition. The SOA will close any USO fund that has been inactive for two consecutive academic years. Any remaining funds in a USO fund
that is closed due to inactivity will be transferred to the RSO support and development fund.

**Requesting a USO Fund**

1. Establish or reactivate OSU recognition of your organization through SOA.
2. Once recognized, any current officer may submit a request for a USO Fund available via the club’s dashboard in the RSO Database (Ideal-Logic). Upon submission, it may take up to four weeks for the fund to become active. If the organization has need to conduct business before a fund has been activated, a temporary fund may be used in the interim.
3. The USO will be informed when the new fund is ready for use as well as their assigned index number.

**Assigning Authorized Signers**

An authorized signer is an officer who has been granted the authority to purchase goods and services on behalf of the RSO and who has access to financial information associated with the RSO’s index. One of the RSO’s primary contacts can submit an Authorized Signer form through the club’s dashboard in the RSO Database (Ideal-Logic), to add, update and removed authorized signer for the group. Those added as new signers will receive an email asking them to agree to the terms of being an authorized signer and to complete authorized signer training. When an officer has agreed to the terms and completed their training, their signer status will be authorized.

**Maintaining Balances in USO fund**

The authorized signers of your organization have been entrusted with the great responsibility of financial management and record keeping for your group. In performing the duties of financial officer, it is important to have a clear and accurate picture of the organization’s monetary status at all times.

Student organizations are advised to keep independent financial records and use the statement of activity report as a check on their internal records. Overdrafts (negative balances) are not permitted on a USO fund. It is the responsibility of the authorized signers to secure funds before incurring expenses, and deficits remain the responsibility of the organization to address. If a fund does run a deficit, SOA will place a “freeze” on the fund, and no further transactions will be permitted until the deficit has been rectified. Failure to resolve a negative balance within 30 days of notification will result in loss of University Recognition until the deficit is resolved.

**Financial Reports**

Financial Reports for each USO fund are available via [https://core.oregonstate.edu](https://core.oregonstate.edu). It is highly encouraged that organizations review their USO fund activity no less than monthly to reconcile the fund with their own records. If any irregularities are found, contact the SOA as soon as possible. If there is a discrepancy in a financial report, a student organization will have until the closing of the fiscal year (approximately the second week of July) to address the discrepancy. No corrections will be made after the closing of the fiscal year.

**Limitations on Use of Funds**

USO Funds may not be used for any of the following:

- Alcohol, marijuana or other drugs
- Charitable donations to organizations outside the University
- For-profit activity
- Illegal activity
- Political campaign activities - advocating for or against a candidate for federal, state, or local elective office; advocating for or against the adoption of legislation on a federal, state, or local level by contacting, or urging the public to contact, members or employees of legislative bodies; and
advocating for or against the qualification or adoption of a state or local ballot initiative. This does not preclude use of funds in connection with activities discussing political issues or involving expression of political or controversial viewpoints.

- Religious exercise/direct support of religious worship. This prohibition does not preclude use of University funds in connection with activities involving the expression of religious viewpoints nor does it preclude groups that engage in religious worship from receiving funding for other activities.
- Scholarships
- Staff salaries

Closing a USO fund

Student organizations may choose to officially close a USO fund at any time. To close a USO fund in its entirety, all outstanding payments must be cleared, and any remaining funds may be transferred to another USO fund or a University/Foundation index.

To close a USO fund, a Fund Closeout Request form must be submitted via the club’s dashboard in the RSO Database (Ideal-Logic) and signed by at least 2 authorized signers.

Managing Income

Cash Receipts

All funds generated by a USO must be transferred into a USO fund. All funds, including cash and checks, should be brought to the AABC located in SEC 350 as soon as possible to ensure that nothing happens to the funds. If you have a weekend or evening event and need to keep the money in a safe place until the business center is open, work with SOA to determine a safekeeping alternative.

Please take the following steps to expedite the cash receipts process:

- **Check/Money Orders:** All checks must be payable to Oregon State University. Checks made out to the student organization, or to third-parties (i.e. made payable to an individual or CASH) cannot be transferred to a student organization USO fund. Any returned checks will be the responsibility of the student organization to address.
- **Index Number:** This number is important and ensures the money gets transferred into the fund correctly. This information will be required to complete the transfer.
- **Currency:** Separate the bills by denomination and have them all facing the same direction. You should have a total count of the money to be added to your fund, and a subtotal of each category (currency, coin and checks). Include amounts in the total of the cash receipts record. Foreign currencies cannot be included in these transactions.

Completing the Cash Receipt Transaction

The student will complete a cash receipts record slip with their information. A receipt will be issued and it is the responsibility of the student organization to retain the receipt as confirmation and should be retained for subsequent verification against your fund statements.

Assigning Revenue Account Codes
A member of the USO will assign a revenue code to each cash receipt transaction. Revenue account codes identify funds transferred into your organization’s fund. They are used extensively on the University’s monthly financial statements, which are available for every USO fund. These reports reflect your group’s revenue as well as expenses on a monthly basis. When completing the cash receipts record, choose the most appropriate account code from the list below:

- 06002 - Sales
- 06033 - Wearing Apparel Sales
- 06034 - Gifts & Novelties Sales
- 06432 - Ticket Sales General Admission
- 06901 - Miscellaneous Sales & Service Income
- 08001 - Miscellaneous Other Revenue

Accounts payable has the discretion to update account codes as needed to align with proper coding for revenue. The USO will be notified when the account code is updated from a non-taxable to taxable account code. Accounts payable may notify the USO in other instances as needed for the USO’s reference.

Electronic Fund Transfers and E-Commerce

Oregon State University utilizes a tool called Touchnet to process electronic payments utilizing a credit card. USOs can access this resource through the RSO database (Ideal-Logic) for dues, event registrations/tickets sales and, with limited duration, on-line merchandise sales. USOs wishing to utilize the e-commerce tools and resources must work with SOA for approval and set-up.

Electronic fund transfers (EFT) - PayPal, Venmo, Cash App, Apple Wallet or similar providers - cannot be used to move funds into a USO fund and use by a USO is prohibited.

Expenditures and Payments

Upon the request of an authorized signer, OSU will issue payments from the USO fund on behalf of the USO. This request is made through the execution of a Payment Request, available via the club’s dashboard in the RSO Database (Ideal-Logic).

Payment Request

A Payment Request collects the critical information needed to process payment, including index number, expense code/s, contact information for payee, justification of payment and supporting documentation. Payment Requests must be approved by an authorized signer of the USO, and no signer may submit a form for payment to themselves. Following are the available methods to utilize USO funds to pay for goods and services.

Journal Voucher Transfer

Student organizations may request payment be made to an OSU department or RSO directly for goods or services through a Journal Voucher Transfer which will move the funds electronically from one index to the other. To request a journal voucher transfer, a Payment Request must be submitted and must include the index for the department being paid. If the department is being reimbursed for an expense, the index which originated the expense must be the index being reimbursed. Transfers may take up to 5 business days to process.
Vendor Payments

Student organizations may request payment be made to a non-OSU vendor directly for goods or services. To pay a non-OSU vendor, a Payment Request must be submitted with the following to process payment.

- *Invoice detailing the following:
  - Name and address of the company/Payee
  - Items ordered
  - Total amount due to be paid

  **NOTE:** Estimates, Quotes, Catering Confirmations, or other forms that do not specify it is an invoice will not be accepted.

- Any attachment that should accompany payment

Processing times vary based on:

- Timely submission of documentation
- Vendor payment terms; and
- Vendor’s status in the University’s financial information system.
  - If the vendor has not been set up in the financial information system, additional steps will be required to get them set up. The vendor will receive an invitation electronically requesting the information needed to make payment. Processing time for payment will depend on responsiveness of a vendor.

For contracted services, the contract must be reviewed and processed by Oregon State University on behalf of the USO before payment can be issued. **USOs are not permitted to sign contracts** and should reach out to SOA immediately for support once a contracting need has been identified.

Credit Cards (Pcard)

USOs may request access to a Pcard for procurement of goods and services. Pcards are for communal use and are intended to be checked out and returned immediately upon completion of a purchase. The following is required for use of a Pcard:

- Pcard requests are available through the Payment Request on the Student Organizations Database (Ideal-Logic).
  - If this purchase is related to a club event/activity meeting, an Activity Plan/Report needs to be submitted before the card is approved for use.
  - If activity is tied to an SOA Grant, the grant needs to be approved before the card is approved for card use.

- The vendor must:
  - Accept credit cards.
  - Provide an itemized receipt; It is the responsibility of the Club Officer to obtain and share the itemized receipt with SOA.

Pcards may be utilized as follows:

1. SOA professional staff purchase items for the club.
   - Drop-in use is available if there is a card and staff are available at the time of the visit.
2. Club Officer will visit the SOA Office to purchase items on an office computer.
   - Drop-in use is available if there is a card and staff are available at the time of the visit.
3. Check out the Pcard for in-store purchases in Corvallis or nearby area.
   - It is recommended that a request is submitted at least 24 (business) hours before you need to use the card.
   - Drop-in use is available if there is a card and staff are available at the time of the visit.
   - Pcard must be utilized and returned within the agreed upon check out window.
   - If Pcard is needed longer 1-2 days, contact SOA to discuss the situation before submitting a request.

4. Check out the Pcard for club travel.
   - It is recommended that a request is submitted as soon as possible but at least 72 hours before you need to pick up the card.
   - Drop-in use is not permitted for travel.

Note: All items sold by a vendor have a merchant code. OSU blocks some merchant codes for financial safety reasons. It does not mean that we cannot complete your purchase with the Pcard, but that SOA may need to get additional approval before making the purchase. Unfortunately, there is no way to know what will get blocked beforehand. If your purchase is blocked, SOA will have to wait for approval before attempting the purchase again. Given that information, we highly encourage you to submit this form sooner rather than later to ensure enough time for approval if needed.

Reimbursements

An USO may reimburse a member of the group who has paid for the organization’s expenses out-of-pocket. The authorized signer submitting the payment request cannot be the person being reimbursed. All original receipts (no duplicates) need to be attached to the Payment Request. Acceptable receipts must include:
   - Name of the company where items were purchased
   - A description of the item/service purchased
   - Receipt/Proof of payment
     - If purchasing items from a business that does not typically provide an itemized receipt, they should be able to provide one if specifically requested. Do not conduct business with any place that does not provide acceptable receipts.

Reimbursement will be processed no less than 5 days from submission of payment request and required documentation. Processing times vary based on individual’s status in the University’s financial information system. NOTE: International transactions will be managed on a case-by-case basis.

   NOTE: OSU will not reimburse someone who has paid another individual for a service provided to the group. The person providing service to the USO must be paid directly to assure proper tax reporting.

Cash/Check Advances

Cash Advances are only offered on an as needed bases when/if other means cannot be used to procure goods and services. If you believe you need a Cash Advance, contact SOA to discuss. If approved for an advance, the advance request option will be made available through the payment request form in the RSO Database (Ideal-Logic). Once available, an authorized signer must submit an Advance Request form.
   - Advances are limited to $400. Requests for larger amounts will be considered on a case-by-case basis and require SOA pre-approval. These requests must be requested at least 3 weeks in advance. Advances over $400 will be provided via check or direct deposit only, not cash.
   - A student organization may have no more than one (1) outstanding cash advance per organization at a given time.
   - Due to OSU fiscal year end closing procedures, advances are not available during the month of
June and all reconciliations must be completed by May 31.

- Reconciliation is required for all advances, meaning proof/s of payment (receipt/s) is/are submitted for all funds used through the completion of an advance reconciliation form completed through the RSO database (Ideal-Logic).
  - SAVE ALL RECEIPTS for expenditures and attach to the advance reconciliation form submission. These must be ORIGINAL receipts, not copies.
  - If a satisfactory reconciliation form is not filed, the fund may be frozen, and the advance maybe reported as taxable income to the student receiving the advance.
  - Unspent money must be returned to the USO fund.
  - If more money was spent than requested, the student can be reimbursed from the USO fund for the additional cost through a Payment Request.

Lost Receipt Affidavit

In the case that a receipt is lost, an individual may complete a Lost Receipt Affidavit. This form is available through the payment request process in the RSO Database and must be approved by SOA. The use of this form in lieu of receipts should be rare.

Assigning Expense Account Codes

The authorized signer will assign an expense code to each purchase. Expense account code identifies the type of transactions made from your organization’s fund. They are used extensively on the University’s monthly financial statements, which are available for every fund. These reports reflect a USO’s expenses as well as revenue monthly.

- 20102 - Supplies - General Operating
- 20169 - Awards - Non-employees (includes cash, cash equivalents, and items of significant value) (ID number of recipient is required)
- 20200 - Minor Equipment
- 24101- Equipment Rentals
- 24199- Misc. Rentals
- 24505 - Performance Fees
- 24599 - Services - Other Professional
- 24606 - Services - Printing & Publishing
- 24612 - Services - Advertising/Promotional/Public Relation
- 28601 - Conference Registration Fees
- 28612 - Hosting Group & Guests
- 28613 - Public Relations or Fund Raising
- 28901 - Dues & Memberships - Program Related
- 39117 - Travel - Non Employee Domestic
- 39119- Group Travel

The Controller has the discretion to update account codes as needed to align with proper coding for expenditure. The USO will be notified when the account code is updated from a non-taxable to taxable account code. SOA may notify the USO in other instances as needed for the USO’s reference.

Awards and Prizes

Awards and prizes purchased through a USO fund may be subject to tax reporting. USO is responsible for providing recipients name, ID number, and award amount when completing a payment request for the funds spent. Payment and/or reimbursements cannot be issued without this information.
Funding, Fundraising and Donations

Funding Request

For OSU or Foundation funds to be awarded to a Recognized Student Organization, a funding request must be generated through the funding request process available through the RSO Database (Ideal-logic). Funding requests must be initiated by the RSO and transfer of funds into a USO fund can take up to ten business days after approval of a funding request.

There are two types of funding requests available:

- At the discretion of their sponsoring Department, USOs may submit a request for an annual or quarterly budget for disbursement into their RSO fund. Where available, this request will be made as part of the annual University Recognition process and will have a limited window for application as determined by the sponsoring Department.
- Any Recognized Student Organization may solicit any OSU Department for financial support for a specific Activity.

Payment for Services

USOs who perform an agreed upon service for an OSU department should create an invoice and submit it to the department or program for payment (i.e. performances, participation fees, and clean-ups) as part of the Funding request process. To receive payments from non-OSU entities for services, an invoice should be submitted to the payee. Invoices should include the following information:

- Name and contact information of organization
- USO index
- Date and Description of service
- Total amount due

Fundraising

Student organizations can raise funds through various means, including but not limited to membership dues, fundraising events, donations, event fees and sponsorships. All funds raised must be transferred into a USO Fund. Where needed, USOs can work with SOA to access an OSU/Foundation EIN information. Access requires submission of an activity plan before access will be considered.

Online crowdfunding resources such as GoFundMe, Kickstarter, Fundly, Givebutter, Bonfire, Snowball and 99Pledges, cannot be used to move funds into a USO fund and use by a USO is prohibited. Reach out to SOA to determine if the fundraising effort can be supported through the OSU Foundation.

Raffles and Drawings

Raffles are seen as gambling and are governed by the Oregon State Gaming Commission. USOs that want to move forward a raffle (or any other gambling event), should contact SOA immediately to discuss the details of the intended fundraiser and to move through the approval process.

Donations

USOs are eligible to receive donations (including gifts-in-kind) through their relationship with SOA.
Where applicable, an approved activity plan should be submitted through the RSO database. Fundraising campaigns that will solicit many donations must be coordinated in partnership with SOA. The OSU Foundation will take care of acknowledging the contributor/s.

A Payment Request must be submitted to transfer the donation from the University/Foundation index into the club’s USO fund. The OSU Foundation may charge a 5% fee on all gifts.

Commercial Bank Accounts

A USO operates under the umbrella of OSU and has no legal or tax status outside of OSU. Because OSU is tax-exempt based on its status as a public educational institution through the State of Oregon, USOs must maintain all funds in an USO index at OSU and are prohibited from opening a commercial bank account.

Affiliated Student Organization Agency Fund (ASO Fund)

What is an ASO Fund?

ASO funds are established for outside entities affiliated with and residing at OSU to facilitate ease of use of OSU services. An ASO fund is established for maintaining funds for transacting the business of the organization. The funds contained in the ASO Fund are the property of the ASO and may be used for internal OSU business only. Records of ASO funds are maintained in the University financial information system and student organization balances roll over from year to year.

What is an Index Number?

An index number is assigned to reference your ASO fund - it is the key piece of information that allows the University to identify your fund and is used for all financial transactions on campus. Your index number will start with MSS, followed by 3 characters and is available via the club’s dashboard in the ASO Database (Ideal-Logic).

Fund Usage

ASO funds must be managed and utilized by the student officers of the organization, with each fund requiring a minimum of two (2), and up to five (5) authorized signers (Note: Faculty and staff may not serve as authorized signers on ASO funds). The fund may be used for internal OSU purchases only. Funds derived from University sources must be maintained in an ASO fund and expenditures require adequate supporting documentation to ensure that funds are properly accounted for and that ASO funds are not used for personal gain.

Establishing and Maintaining an ASO fund
The student organization recognition process for an academic year is managed by SOA and begins in early May with previous recognition status expiring at the end of the OSU fiscal year (June 30). Organizations are required to register annually for their ASO fund to remain open. An organization’s ASO fund becomes inactive when a club fails to renew their recognition. The SOA will close any ASO fund that has been inactive for two consecutive academic years. Any remaining funds in a ASO fund that is closed due to inactivity will be transferred to the RSO support and development fund.

**Requesting an ASO Fund**

1. Establish or reactivate OSU recognition of your organization through SOA.
2. Secure a federal EIN number and submit a W-9 to SOA detailing the organization’s tax information.
   - Please seek advice from a tax professional regarding all tax issues, as OSU legally cannot advise.
3. Submit a request for a ASO Fund through the RSO Database (Ideal-Logic). Upon submission, it may take up to four weeks for the fund to become active. If the organization has need to conduct business before a fund has been activated, a temporary fund may be used in the interim.
4. The ASO will be informed when the new fund is ready for use as well as their assigned index number.
5. EIN information must be verified annually to maintain an ASO Fund.

**Assigning Authorized Signers**

An authorized signer is an officer who has been granted the authority to purchase goods and services on behalf of the RSO and who has access to financial information associated with the RSO’s index. One of the RSO’s primary contacts can submit an Authorized Signer form through the club’s dashboard in the RSO Database (Ideal-Logic), to add, update and removed authorized signer for the group. Those added as new signers will receive an email asking them to agree to the terms of being an authorized signer and to complete authorized signer training. When an officer has agreed to the terms and completed their training, their signer status will be authorized.

**Maintaining Balances in ASO fund**

The authorized signers of your organization have been entrusted with the great responsibility of financial management and record keeping for your group. In performing the duties of financial officer, it is important to have a clear and accurate picture of the organization’s monetary status at all times.

Student organizations are advised to keep independent financial records and use the statement of activity report as a check on their internal records. Overdrafts (negative balances) are not permitted on an ASO fund. It is the responsibility of the authorized signers to secure funds before incurring expenses, and deficits remain the responsibility of the organization to address. If a fund does run a deficit, SOA will place a “freeze” on the fund, and no further transactions will be permitted until the deficit has been rectified. Failure to resolve a negative balance within 30 days of notification will result in loss of University Recognition until the deficit is resolved.

**Financial Reports**
Financial Reports for each ASO fund are available via https://core.oregonstate.edu. It is highly encouraged that organizations review their ASO fund activity no less than monthly to reconcile the fund with their own records. If any irregularities are found, contact the SOA as soon as possible. If there is a discrepancy in a financial report, a student organization will have until the closing of the fiscal year (approximately the second week of July) to address the discrepancy. No corrections will be made after the closing of the fiscal year.

**Limitations on Use of Funds**

ASO Funds may not be used for any of the following:

- Alcohol, marijuana or other drugs
- Cash Advances
- Illegal activity
- Payments external to OSU
- Personal Reimbursements
- Scholarships
- Staff salaries

**Withdrawing Funds**

If the ASO has a valid EIN and is a vendor in OSU’s Vendor Master File, the ASO can make a withdrawal from an ASO fund no more than once per academic term to reduce the balance. This request is made via a payment request form available through the RSO Database (Ideal-Logic).

**Closing an ASO fund**

Student organizations may choose to officially close an ASO fund at any time. In order to close an ASO fund in its entirety, all outstanding payments must be cleared, and any remaining funds may be transferred to another RSO fund, a University department or program or to the club itself if the ASO has a valid EIN and is a vendor in OSU’s Vendor Master File.

To close a USO fund, a Fund Closeout Request form must be submitted via the club’s dashboard in the RSO Database (Ideal-Logic) and signed by at least 2 authorized signers. ASO’s closing their ASO Fund are ineligible to reopen another ASO Fund until after the next full fiscal year following closure.

**Cash Receipts and Income**

Checks and cash should be taken to the AABC located in SEC 350 to deposit funds into the ASO Fund. Take the steps to expedite the cash receipts process:

- **Check/Money Orders**: All checks must be payable to Oregon State University. Checks made out to the student organization, or to third-parties (i.e. made payable to an individual or CASH) cannot be transferred to a student organization ASO fund. Any returned checks will be the responsibility of the student organization to address.

- **Index Number**: This number is important and ensures the money gets transferred into your fund correctly. This information will be required to complete the transfer.
• **Currency:** Separate the bills by denomination and have them all facing the same direction. You should have a total count of the money to be added to your fund, and a subtotal of each category (currency, coin and checks). Include amounts in the total of the cash receipts record. Foreign currencies cannot be included in these transactions.

• Electronic transfers cannot be used to move funds into an ASO fund. This includes electronic fund transfers (EFT), PayPal, Venmo, Cash App, Apple Wallet or similar providers.

• The student will complete a cash receipts record slip with their information. A receipt will be issued and it is the responsibility of the student organization to retain the receipt as confirmation and should be retained for subsequent verification against your fund statements.

### Assigning Revenue Account Codes

A member of the ASO will assign a revenue code to each cash receipt transaction. Revenue account codes identify funds transferred into your organization’s fund. They are used extensively on the University’s monthly financial statements, which are available for every ASO fund. These reports reflect your group’s revenue as well as expenses on a monthly basis. When completing the cash receipts record, choose the most appropriate account code from the list below:

- 06002 - Sales
- 06033 - Wearing Apparel Sales
- 06034 - Gifts & Novelties Sales
- 06432 - Ticket Sales General Admission
- 06901 - Miscellaneous Sales & Service Income
- 08001 - Miscellaneous Other Revenue

Accounts Payable has the discretion to update account codes as needed to align with proper coding for revenue. The ASO will be notified when the account code is updated from a non-taxable to taxable account code. Accounts Payable may notify the ASO in other instances as needed for the ASO’s reference.

### Expenditures and Payments

Upon the request of an authorized signer, OSU will issue payments from the ASO fund on behalf of the ASO. This request is made through the execution of a Payment Request, available via the club’s dashboard in the RSO Database (Ideal-Logic).

**Payment Request**

A Payment Request collects the critical information needed to process payment, including index number, expense code/s, contact information for payee, justification of payment and supporting documentation. Payment Requests must be approved by an authorized signer of the ASO, and no signer may submit a form for payment to themselves. Following are the available methods to utilize ASO funds to pay for OSU goods and services.

**Journal Voucher Transfer**

Student organizations may request payment be made to an OSU department or RSO directly for goods
or services through a Journal Voucher Transfer which will move the funds electronically from one index to the other. To request a journal voucher transfer, a Payment Request must be submitted and must include the index for the department being paid. If the department is being reimbursed for an expense, the index which originated the expense must be the index being reimbursed. Transfers may take up to 5 business days to process.

Vendor Payments
ASOs may not request payment be made to a non-OSU vendor directly for goods or services.

Credit Cards (Pcard)
ASOs may only access a Pcard to purchase supplies and non-contracted services for activities occurring on the OSU campus or activities funded by SOA. ASOs cannot check out a Pcard for travel. Pcards are for communal use and are intended to be checked out and returned immediately upon completion of a purchase. The following is required for use of a Pcard:

- Pcard requests are available through the Payment Request on the Student Organizations Database (Ideal-Logic).
  - If this purchase is related to a club event/activity meeting, an Activity Plan/Report needs to be submitted before the card is approved for use.
  - If activity is tied to an SOA Grant, the grant needs to be approved before the card approved for use.
- The vendor must:
  - Accept credit cards.
  - Provide an itemized receipt; It is the responsibility of the Club Officer to obtain and share the itemized receipt with SOA.

Pcards may be utilized as follows:

1. SOA professional staff purchase items for the club.
   - Drop-in use is available if there is a card and staff are available at the time of the visit.
2. Club Officer will visit the SOA Office to purchase items on an office computer.
   - Drop-in use is available if there is a card and staff are available at the time of the visit.
3. Check out the credit card for in-store purchases in Corvallis or nearby area.
   - It is recommended that a request is submitted at least 24 (business) hours before you need to use the card.
   - Drop-in use is available if there is a card and staff are available at the time of the visit.
   - Pcard must be utilized and returned within the agreed upon check out window.
   - If Pcard is needed longer 1-2 days, contact SOA to discuss the situation before submitting a request
Note: All items sold by a vendor have a merchant code. OSU blocks some merchant codes for financial safety reasons. It does not mean that we cannot complete your purchase with the Pcard, but that SOA may need to get additional approval before making the purchase. Unfortunately, there is no way to know what will get blocked beforehand. If your purchase is blocked, SOA will have to wait for approval before attempting the purchase again. Given that information, we highly encourage you to submit this form sooner rather than later to ensure enough time for approval if needed.

Reimbursements
An ASO may not request personal reimbursements.

Cash/Check Advances
An ASO may not request advances.

Lost Receipt Affidavit
In the case that a receipt is lost, an individual may complete a Lost Receipt Affidavit. This form is available through the payment request process in the RSO Database and must be approved by SOA. The use of this form in lieu of receipts should be rare.

Assigning Expense Account Codes
The authorized signer will assign an expense code to each purchase. Expense account code identifies the type of transactions made from your organization’s fund. They are used extensively on the University’s monthly financial statements, which are available for every fund. These reports reflect a ASO’s expenses as well as revenue on a monthly basis.

- 20102 ‐ Supplies ‐ General Operating
- 20169 ‐ Awards ‐ Non-employees (includes cash, cash equivalents, and items of significant value) (ID number of recipient is required)
- 20200 ‐ Minor Equipment
- 24101- Equipment Rentals
- 24199- Misc. Rentals
- 24505 - Performance Fees
- 24599 - Services - Other Professional
- 24606 - Services - Printing & Publishing
- 24612 - Services - Advertising/Promotional/Public Relation
- 28601 - Conference Registration Fees
- 28612 - Hosting Group & Guests
- 28613 - Public Relations or Fund Raising
- 28901 - Dues & Memberships - Program Related
- 39117 - Travel - Non Employee Domestic
Accounts Payable has the discretion to update account codes as needed to align with proper coding for expenditure. The USO will be notified when the account code is updated from a non-taxable to taxable account code. Accounts Payable may notify the USO in other instances as needed for the USO’s reference.

**Awards and Prizes**

Awards and prizes purchased through an ASO fund may be subject to tax reporting. ASO is responsible for providing recipients name, ID number, and award amount when completing a payment request for the funds spent. Payment and/or reimbursements cannot be issued without this information.

**Funding, Fundraising and Donations**

**University Funding**

All student organizations must be recognized by the University and up to date on all requirements to apply for and receive funding from any University entity, including the OSU foundation. Student organizations can use allocations from the University for the development and enrichment of the student organization in accordance with the University mission.

**Limitations on Use of Funds**

ASOs may NOT use University funds for the following:

- Political campaign activities not in line with the explicit purpose of the club. “Political campaign activities” include advocating for or against a candidate for federal, state, or local elective office; advocating for or against the adoption of legislation on a federal, state, or local level by contacting, or urging the public to contact, members or employees of legislative bodies; and advocating for or against the qualification or adoption of a state or local ballot initiative. This does not preclude use of University funds in connection with activities discussing political issues or involving expression of political or controversial viewpoints.
- Staff salaries. Student organizations may not use University funds to support the salaries of employees.
- Scholarships.
- Illegal activity.
- For-profit activities.
- Alcohol, marijuana or other drugs
- Religious exercise. University funds cannot be used to provide direct support of religious worship. This prohibition does not preclude use of University funds in connection with activities involving the expression of religious viewpoints nor does it preclude groups that engage in religious worship from receiving funding for other activities.

Oregon State University applies its funding guidelines in a viewpoint-neutral manner and is committed to working with all recognized student organizations to ensure appropriate access to all University benefits, including funding.
Request Event Funds

ASOS may solicit any OSU Department for financial support for a specific Activity. Requests must be initiated by the Recognized Student Organization and generated through the funding request process available through the RSO Database (Ideal-logic). Approved funds must be maintained in an OSU or ASO fund. Due to spending limitations for ASOs from an ASO fund, the funding Department may be required to make any purchases or payments related to the activity on behalf of the ASO. Transfer of funds into a USO fund can take up to ten business days after approval of a funding request.

Fundraising

Student organizations can raise funds through various means, including but not limited to membership dues, fundraising events, donations, event fees and sponsorships. ASOs do not have a Tax Identification Number (TIN) through OSU. ASOs are not eligible to utilize the OSU Foundation for fundraising efforts.

Donations

If a donor (i.e. an individual or a corporation) is seeking to make a tax-deductible monetary donation that is possible only in the following situations:

- ASO has an EIN with a tax-exempt status and ASO leadership provides the contributor with organization’s tax-exempt information
- ASO accepts a donation that is given through a national organization, which has a tax-exempt status. In this case, the national organization will acknowledge the contributor.
- An ASO that does not have access to a tax-exempt status is able to receive donations but cannot provide a tax receipt. ASOs must inform the donor that they will not receive a tax benefit from the transaction.

Please seek advice from a tax professional regarding all tax issues, as OSU legally cannot provide further advising.

Raffles and Drawings

Raffles are seen as gambling and are governed by the Oregon State Gaming Commission. As an ASO, contact the Oregon Gaming Commission directly to have the raffle approved.

Although, you can go through the process to have a raffle approved, it is much easier if you make your event a free will drawing. This simply means, market your tickets with a suggested donation price instead of a required cost. You would also need to allow free entry to anyone who requests it. This allows equal access to anyone that wants a chance to win so the gambling regulations do not come into play. Remember Drawing instead of RAFFLE.
Commercial Bank Accounts

ASOs are welcome to open a commercial bank account for their organizations, especially when needing to conduct business external to Oregon State University. Please keep the following in mind when opening an account.

- Banks generally require tax ID number in order to open an account. This is typically either an EIN associated with a business entity or an individual’s Social Security Number.
  - Using one’s personal tax ID (social security number) puts an individual at risk for significant tax liability and is strongly discouraged.
  - No student organization is authorized to use the University’s Tax Identification Number (TIN) to open an outside bank account. Doing so are grounds for immediate de-recognition and the outside account must be closed.
  - Because there is no institutional review on spending from an outside bank account be sure to set up a good system of checks and balances within the organization related to the bank account. Many student organizations have found themselves without recourse after their outside account was depleted because of unauthorized withdrawals.