2026-2027
REGISTERED STUDENT ORGANIZATION
FINANCIAL MANUAL

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Introduction

Welcome to the 2026-2027 Financial Manual for Registered Student Organizations (RSOs) at Florida State University. This manual is your **comprehensive guide to responsibly managing, requesting, and spending Activity & Service (A&S) Fee funds.** Adherence to these policies ensures that your organization remains compliant with:

- **Florida law**
- **FSU policies**
- **SGA Student Body Statutes** (Title VIII Finance Code)
- **Congress of Graduate Students (COGS) Code** for graduate organizations

To keep your RSO (Recognized Student Organization) active and eligible for funding, you must:

- Pass the Financial Certification Exam.
- Understand and follow the rules in this manual.

This manual will give you helpful guidelines, rules, and tips for managing your organization's money. As an RSO leader, you'll learn the skills you need to make smart financial decisions for your group.

The A&S fees (student fees) are meant to support students, but they need to be used the right way. We encourage you to read through this manual and use it as a reference when handling your organization's funds.

Activity & Service Fees Overview

What are A&S Fees?

Every student pays **$12.86 per credit hour** as an Activity & Service Fee. These funds are used to support:

- RSOs
- Student Government Association (SGA)
- Campus Recreation
- Student Union
- Department of Student Engagement
- Student programming

Spending Guidelines (per Title VIII, Chapter 800-807 of Student Body Statutes):

- Events must be free, open, and advertised to all FSU students
- RSOs must remain non-discriminatory in membership and events
- Pre-approval is required for all purchases through FSU HQ
- Purchase Orders must be issued before any transaction

There are rules about how A&S fees (student funds) can be spent to make sure they benefit all students. The state, University, and SGA/COGS all have policies on this. To get A&S funds and have your requests processed quickly, it's important for you to understand your responsibilities as a recipient of these funds.

FSU HQ & SGA Financials

What is FSU HQ?

FSU HQ is Florida State University's new online hub for student engagement. It brings together registered student organizations, events, pathways and badging opportunities into a single platform.

Through **FSU HQ** RSOs can:

- Apply to register a new student organization
- Complete the annual Re-Registration Process
- Update and verify organization rosters
- Maintain organization records
- Submit Event Proposals
- Apply for SGA Funding
- Complete Purchase Requests
- Manage on-campus financial records

Only officers listed in your RSO roster can submit financial requests. To update your roster, your President or Advisor should:

- Go to your RSOs **FSU HQ** Group Page
- Select Dashboard
- Click Members and select which members should be officers
- Under dashboard select "officers"
- Edit the roles for each officer and select the main contact(s)

Questions? Check out the FAQ page at https://studentaffairs.fsu.edu/fsu-hq-faq or contact soi@fsu.edu.

The Money section of FSUHQ provides access to your organization's on-campus account. Here you will find the Finance Section where you can create purchase requests, which must be entered to gain the necessary approvals. All money in this account is acquired through the SGA and COGS funding processes and thus must adhere to A&S guidelines. Remember, only pre-approved purchases submitted in FSUHQ can be paid for by SGA/COGS.

Off-Campus Bank Accounts

RSOs classified as an ASO or GSO may choose to open an off-campus bank account to manage:

- Membership dues
- Donations
- Fundraising proceeds

Best practices include:

- Never use a personal bank account
- Advisors cannot be signers
- Require two student signers for accountability
- Maintain monthly reconciliation records
- Document all transactions, form a financial report, and strictly define consequences for misuse of funds
- Keep records public to members, officers, and advisors

Student Organization Tax Filing Requirements: Student organizations are viewed as legally distinct from Florida State University and must independently comply with federal and state tax laws, including various filing requirements for off-campus accounts.

Opening an Off-Campus Account

To open an account:

- **Obtain an Employer Identification Number (EIN)** from the IRS (do not use your SSN). Apply at:
- https://www.irs.gov/businesses/small-businesses-self-employed/get-an-employer-identification-number
- Set up an on-campus mailing address through the Student Organizations and Involvement on the 3rd floor of the Student Union.
- Visit a bank such as **Truist (near the FSUCard office)** with:
- EIN documentation
- Your on-campus mailing address
- Two current student signers with IDs

Note: Having an EIN does not grant 501(c)(3) non-profit status. RSOs are **not covered under FSU's tax-exempt status** and will pay sales tax on off-campus purchases. **RSOs cannot use FSU's EIN number** and must have their own.

Financial Responsibilities of Officers & Advisors

Officer Responsibilities

- Maintain accurate financial records and share them with members.
- Ensure guidelines regarding off-campus bank accounts are documented in organizational processes, procedures, and constitutions.
- Make decisions aligned with your organization's mission and goals.
- Facilitate seamless officer transitions by updating bank accounts and financial files promptly.
- **This includes passwords, ATM cards and pins, etc.**

Advisor Responsibilities

- Review bank statements monthly with student leaders
- Guide sound budgeting and expenditure decisions
- Do not have direct access to or signatory status on off-campus accounts
- Hold the organization accountable for proactive and sound financial management.

Responsible Ways to Collect Money

Exchanging Funds

When exchanging cash, there should always be two people present, who use a secure cash box to store funds. Groups should provide receipts and be ready to produce one if requested.

If your organization has an event on campus where a large amount of cash is being exchanged, you may be equired to have campus police officers present for safety reasons.

Collecting Funds

CASH: If your organization collects dues or accepts donations, your chief financial officer should have a clear method of processing the money. With all cash transactions, receipts should be provided and kept for internal records. All collected funds should be deposited into your organization's off-campus bank account within 3-5 business days.

CHECKS: Checks should be written to your organization and deposited within 3-5 business days. If it is written to the University, and cannot be changed, funds will be deposited to the FSU Foundation.

DIGITIAL FUNDING APPS/WEBSITES: If your organization decides to accept funds through Venmo/CashApp, etc. organizations must have their own account. Organizations may not use a student's personal account.

Self-generated funding (money collected from dues, fundraising, outside expenditures, etc. is not subject to the Finance Code and does not require the approval of any SGA official but still must follow the prohibited purchases.

Fundraising on Campus

Some fundraisers are allowed on Florida State University's campus when not using Activity & Service fees. To host a fundraiser on campus, an EP must be submitted in a timely fashion, and the event cannot require paid admission in a reserved space. RSOs have the privilege to reserve space on campus free of charge in many locations.

Some fundraiser ideas on campus include:

• Sell merchandise while tabling (Tip: In the EP, be very detailed regarding what food is being sold, where it is coming from, and how it is being handled. Prepackaged single serve food in its original packaging is preferred and safest. The University must approve any EPs prior to an organization selling any items.)

• Host a carnival event where students pay for tickets to participate in certain components

• Host a coin war competition with different organizations

• Promote social media challenges (i.e., Dye hair a certain color when monetary goal is reached)

• Fundraising Activities not allowed on campus:

• Food Sales: Due to the food service contract with Seminole Dining, food sales are not allowed on campus unless you are granted permission from FSU Office of Business Services. Please contact OBS at obs@fsu.edu to request permission to sell food. FSU Office of Business Services may limit the frequency of food sales for fundraising at its sole discretion.

• Merchandise Sales: Due to the existing University contracts, merchandise sales are not allowed on campus unless you are granted permission from FSU Office of Business Services. Merchandise sales with FSU marks will not be approved. Please contact obs@fsu.edu to request permission to sell merchandise.

• Money exchanging hands: Since money will be exchanged at your event, you must consult with FSUPD about having an officer present. Please contact FSUPD Lieutenant Jacob (ejacob@fsu.edu or 850-644-2900) about the event.

"Organizations interested in hosting digital fundraisers are encouraged to work with the FSU**

Foundation to coordinate a Spark Campaign, http://spark.fsu.edu/Home/AboutSpark. If your RSO intends to host a Spark page, you must let SGA Accounting know. To access and use the funds, you must adhere to Foundation and University purchasing guidelines.

If your RSO applies for a grant (sponsored research, etc.) you must work with your academic department to facilitate use of those funds. "

Funding Options

RSO Development Fund ($300 Baseline Grant)

What is it?

A **$300 grant is available annually, until the funds are exhausted**, to each Recognized Student Organization that:

- Completes financial certification
- Remains in good standing with the Office of Student Organizations and Involvement

Allowable Purchases: Programming expenses, supplies, promotional materials, or food for events following SGA guidelines.

How to apply:

Organizations can apply to receive the fund once per fiscal year and will receive $300 as long as they meet all listed requirements. Applications can be found online in **FSU HQ**. RSOs may contact the Student Body Treasurer at SGA-SBT@fsu.edu with any questions they may have about the RSO Development Fund.

Registered Student Organization Allocation Committee (RSOAC)

What is it?

RSOAC is a funding board sponsored by SGA that allocates A&S Fees to RSOs for programming expenses, supplies, promotional materials, food for events, and travel. RSOs may contact SGA-RSOAC@fsu.edu with any questions they may have about this funding board.

Eligibility

- Officially recognized by Student Organizations and Involvement (SOI)
- Completed annual re-recognition process
- President and Treasurer are financially certified
- RSO must be primarily undergraduate students (i.e., 50% or more of the RSOs members are undergrad)

Eligible Expenses

- Travel (registration, lodging, airfare, and transportation only)
- Contractual services (ex. speakers, DJs)
- Food for events
- Clothing or promotional items promoting the organization

Funding Amounts

- Total funding for the 2026-27 Fiscal Year: No more than $5,776 per organization
- Travel: No more than $250 per student
- Clothing: One request per year, must promote the organization
- No limit to the number of times an RSO may request funds from the RSOAC.

Application Process

1. Submit an RSO Allocation Fund request in **FSU HQ** with:

   - Event or travel details
   - Three quotes for each item over $1,000
   - Flyer mock-ups for events
   - Proof of financial certification

2. Record a presentation, no longer than 5 minutes, and submit in your FSUHQ application. You will be expected to answer email correspondence regarding questions about your application or presentation, and to answer any questions during the RSOAC meeting your funding is being considered in. Reach out to SGA-RSOAC@fsu.edu with any questions.

3. Post-event:

   - Submit receipts within 10 business days

- Submit the invoice/receipt in the purchase request chat or email it to SGAaccounting@fsu.edu."

Restrictions

- Agencies and College Leadership Councils (CLCs) cannot request from RSO-AC
- Events must be open to all students and publicly advertised
- Funds may not be used to support events that are exclusive to an RSO's executive board except under extraordinary circumstances

Congress of Graduate Students (COGS)

Graduate student RSOs (i.e., 50% or more of the RSOs members are graduate/professional students) may apply for funding through the RSO Development Fund. In addition, the Congress of Graduate Students (COGS) accepts requests from graduate student RSOs on a case-by-case basis. For more information about funding available through COGS, please visit COGS Funding or reach out to the COGS Speaker at sga-cogsspeaker@fsu.edu.

Prohibited Purchases

- Any purchases not submitted to **FSU HQ** prior to payment
- Any purchases not approved by SGA prior to payment
- Gift cards or personal gifts
- Alcohol or related supplies
- Flowers for individuals
- Food for meetings with under 10 attendees
- Membership dues for national organizations
- Facility rentals for private events
- Raffle tickets, prizes, or giveaways violating Florida law
- Purchases from non-approved vendors/contributions/donations to community programs
- Gratuities/tips or service charge over 15%
- Items that have environmental safety issues such as raw meats and any other food items that require preparation, candles, lighters, petroleum products, etc.
- Decorative items for offices
- Awards of any nature other than certificates trophies, or plaques over $35
- Any items prohibited by law and/or SGA regulation or policy

"Remember do NOT pay for anything with a personal credit/debit card. Pre-approval, purchase requests, and Purchase Orders are required. Moreover, RSOs cannot reserve or receive any goods or services from a vendor before receiving a Purchase Order email from SGA accounting. All orders must be delivered to a campus address. They cannot be shipped or delivered to a personal address."

Travel Policies & Procedures

General Requirements

- Travel requests for reimbursement must be submitted and approved in FSUHQ prior to travel, **30 days prior to departure**."
- Travel requests in **FSU HQ** must include Travel forms, itineraries, and rosters as applicable
- All travel must follow FSU and SGA travel guidelines
- Waivers should be completed at least **15 business days** when organizations travel during any RSO sponsored event; waivers can be found online https://soi.fsu.edu/registered-student-organizations/rso-tools/rso-travel.
    - A Travel Roster is required for everyone attending the event. Emergency Contact information is required for all travelers.

Please remember, the university cannot reimburse off-campus accounts for travel. In order to be reimbursed for any approved and allocated funds, individuals must complete the SGA Purchasing and Travel Form in FSU HQ.

Air Travel

RSOs should comply with all federal laws regulating air travel; air travel to approved destinations is paid by the traveler and reimbursed after the trip. All travelers must submit a receipt that includes their ticket number, full itinerary, and payment details to receive reimbursement.

Current FSU employees including OPS student workers, federal work study (FWS), interns, and graduate assistants must book airfare in Concur if they plan to request reimbursement. Please contact sgaaccounting@fsu.edu with any questions regarding this process.

Personal Vehicle

Personal vehicles may be used during travel for your organization, but drivers must have valid car insurance. Students using a personal vehicle should receive compensation for travel, whether through pre-approved gas mileage expenses from SGA/COGS, through reimbursement from other student travelers, or another method determined by the RSO. Please note the university does not provide insurance when you drive a personal vehicle.

Rental Vehicle

All rental vehicles must be booked using a State of Florida or Florida State University contract. Please contact sgaaccounting@fsu.edu for assistants with this process if your RSO would like to book a rental vehicle after funds are approved by SGA/COGS.

Please note drivers are not allowed to exceed 500 miles per day. Any travel that exceeds 500 miles must include either lodging costs or a statement indicating a place of lodging.

Charter Buses

Charter buses are beneficial for large groups or trips with multiple stops. A list of FSU preferred charter bus vendors is available online here. It is preferred that RSOs contact these vendors for quotes, before reaching out to other companies. Please note FSU preferred vendors do not require a contract. Other vendors may require this information. Please see the contract section (page TBD) for additional details. Be prepared to provide the following when requesting a quote:

- Detailed itinerary including all pick and drop off locations
- Travel start and end date

Lodging

Daily hotel rate should not exceed $225 per night (before tax). Each room is expected to host four travelers.

Hotel invoices should include the following:

- Name of student receiving reimbursement
- Itemization of all expenses including tax
- Payment method

SGA/COGS cannot cover other hotel expenses such as parking, room service, additional gratuity, etc.

International Travel

RSOs hoping to participate in international travel should acquire funds and work with the SGA Accounting Office at least sixty (60) business days prior to their trip to ensure they have time to submit the proper documents to the University.

The following is required for all international travel:

- Must register in the FSU Travel Registry
- This process must be completed **at least 4 to 6 weeks prior** to any proposed travel date and/or before making any financial commitments (i.e. pay deposits, book airfare, arrange accommodation).
- Must be in Compliance with FSU's Student Health Insurance Requirements
- Complete pre-departure orientation
- **Purchase CISI insurance through FSU**
- Follow all recommendations provided by FSU regarding health and safety, as well as the FSU Student Code of Conduct while abroad
- Have access to a working means of communication (e.g. cell phone, landline, computer) while abroad, so that FSU may make contact in the event of an emergency
- Monitor official FSU email (recommended daily, but at least every two to three days at a minimum) while abroad and keep up to date on news/travel updates for their destination
- Register independent/personal travel if leaving primary location during travel dates

For more information regarding international travel requirements please see FSU Policy #3-17 Student International Travel Policy or contact Mrs. Krutz-Ordner, Director of International Travel, Safety, and Risk.

Purchasing & Contracts

Purchasing

RSOs should use existing university vendors when possible. For a list, visit:

https://procurement.fsu.edu/how/buy/shopping-guide

Common vendors include:

- Walmart Business (food and supplies)
- Chick-fil-A, Moe's, Panera, Momo's, Taqueria Miranda, Cava, Lemon & Thyme, Legacy Catering (catering)
- Staples (office supplies)
- Awards4U (trophies, plaques)
- Full Press, Clothesline, T-Formation
- 4Imprint, Here Promotions
- Amazon

Typical Purchasing Timeline

- Events & promo items: 15 business days prior
- Contracts: 30 business days prior to event date
- All orders must be delivered to a campus address. They cannot be shipped or delivered to a personal address

Submitting Purchase Requests

1. Log into **FSU HQ**
2. Search Groups for your RSO
3. Go to Money

- For RSODF or RSOAC go to Budgeting then click Request Payment
- For Budgeted RSOs, go to Accounting Book, then click on Payment/Budget Request

4. Fill out form in its entirety with:

- Second Authorized Signer Form
- Official vendor quote
- Event flyers or artwork proofs

Contracts

Only approved University officials can sign contracts. This includes contracts, terms and conditions, agreements, and other documents requiring signature regardless of the good or service being purchased. Students should **never** sign agreements on behalf of the University. Note: you must not sign your "wet or electronic" signature on any documents. Additionally, be aware of your communication in emails with vendors or agents of artists or entertainers to ensure you do not enter a verbal or written contract based on your correspondence. Any communication with vendors or agents, specifically for services to be performed, should begin with your advisor if A&S fees are the method of payment.

If your purchase requires a signature or contract, complete a Contractual Services Request and attach it to the Purchase Request Form with a copy of the contract at least **30 business days prior** to your event.

Contracts over $3,000 or involving speakers/performers must be approved 30 days in advance and go through the University's contracting process.

Receipts, Travel Reimbursements, and Post-Event Requirements

Receipts

Submit receipts within 10 business days of purchase or event completion in your submitted purchase request in FSUHQ (in the group message). Missing or incomplete receipts may result in denial of future requests.

Reimbursements

Reimbursements are limited and require:

- Pre-approved requests in **FSU HQ**
- Receipts showing payment by the student named in the request
- Compliance with all SGA purchasing policies

Financial Certifi ation

Requirements

All RSO Officers must:

- Up hold Ethical Standards in Fund Management
- Complete the Officer Approval Checklist in FSUHQ

Failure to maintain certification will result in funding ineligibility.

Ethical Standards in Fund Management

As stewards of student funds, SGA and RSO leaders are entrusted with the responsibility of managing financial resources ethically, transparently, and in alignment with the mission and values of Florida State University. The ethical management of student activity and other allocated funds is essential to preserving trust, promoting equity, and ensuring the long-term sustainability of student-led initiatives.

Accountability and Transparency

All financial decisions and transactions must be made with a commitment to accountability and transparency. Leaders must:

- Maintain accurate and complete records of all financial activity.
- Ensure that all expenditures are properly documented and approved in accordance with university policy.
- Be prepared to justify and explain all financial decisions to their peers, advisors, university staff, and auditors.

Integrity and Honesty

SGA and RSO leaders must demonstrate integrity in all financial matters. This includes:

- Avoiding misrepresentation of facts, falsification of records, or any form of financial misconduct.
- Never using organization funds for personal benefit or unauthorized purposes.
- Ensuring that reimbursements and payments are accurate, necessary, and fully compliant with applicable guidelines.

Stewardship and Prudence

Student funds should be managed with care and discretion, prioritizing the greatest good for the organization and student body. Leaders are expected to:

- Make spending decisions that are mission-driven and fiscally responsible.
- Seek value and efficiency in the use of funds, avoiding unnecessary or excessive expenditures.
- Regularly review budgets and financial reports to monitor the health of the organization.

Fairness and Equity

All financial decisions must reflect fairness and an equitable use of student funds. This includes:

- Avoiding favoritism or bias in the allocation or approval of funds.
- Ensuring equal opportunity for all members to benefit from and participate in funded activities.
- Following procedures for funding requests and approvals without discrimination or conflict of interest.

Compliance with University Policies

SGA and RSO leaders must follow all university policies, procedures, and applicable laws regarding student funds. This includes:

- Adhering to FSU's financial regulations and Student Government guidelines.
- Participating in any required training sessions or workshops related to financial processes.
- Consulting with SGA Accounting, the RSO Office, or university advisors when uncertain about financial procedures.

Conflict of Interest

Leaders must avoid situations in which personal interests conflict—or appear to conflict—with their financial responsibilities. This includes:

- Disclosing any potential conflicts of interest to relevant parties.
- Recusing oneself from decisions where a conflict may exist.
- Prioritizing the interests of the organization and its members above personal gain.

Ethical Commitment Statement

By accepting a leadership role within the SGA or an RSO at Florida State University, you are committing to upholding the highest standards of ethical financial stewardship. Misuse or mismanagement of funds may result in disciplinary action, including removal from leadership, referral to the Student Conduct Office, or legal consequences.

Last chance to spend funds

Due the end of the fiscal year, all purchase requests must be submitted in complete

in FSUHQ by May 15, 2027. All receipts for purchases and travel must be submitted to the Accounting office by May 31, 2027.

Contact Information & Compliance

SGA Accounting Office

Location: Student Union 3268

Phone: (850) 644-7574

Email: sgaaccounting@fsu.edu

Student Organizations & Involvement (SOI)

Email: soi@fsu.edu

Final Notes

This manual is designed to answer **every anticipated question** RSO leaders may have about managing finances and navigating SGA processes. **If any confusion remains**, contact SGA Accounting before taking action to avoid delays, policy violations, or denial of funding requests.

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