



GSO Senate Resolution 14.09

A Resolution to Approve the Fiscal Policy, as Recommended by the Comptroller

Whereas, the Fiscal Policy is a core document of the GSO, and governs a major component of GSO's functions; and

Whereas, the Comptroller and Finance Committee have made major improvements to the document, rendering it ready for approval; and

Whereas, the Senate has never given positive approval of the Fiscal Policy, nor currently has direct control over the Policy; therefore, be it

Resolved, That the following document, titled "Graduate Student Organization Fiscal Policy" be established as the Fiscal Policy of the GSO; and

Resolved, That the Comptroller, as per the Constitution, shall have the power to implement the policy; and

Resolved, That the Comptroller be granted the power to amend this document, reporting all changes to the GSO Senate at its next meeting, which must approve said changes; if the changes are not approved, they are reverted.

Graduate Student Organization Fiscal Policy

Please contact the Comptroller at gsocomptroller@syr.edu if there are any questions or concerns about the provisions for using funds. If you are not familiar with GSO pre-approval or reimbursement procedure please contact the Comptroller before any spending occurs. Pre-approval is required for ALL reimbursements.

The GSO budget will consist of funds allocated at the annual GSO budget meeting. The funds allocated at this meeting can include both projected fee revenues for the upcoming academic year as well as unspent funds from previous academic years. In order to maintain the ability to always fund programming approved in previous budgets the GSO shall maintain a reserve fund of a minimum of \$50,000 but not to exceed 20% of the GSO annual budget.

I. Provisions for Using Funds

- Department funds are determined by the number of fee-paying graduate students enrolled in each department. These numbers are obtained from the University Registrar. Department funds will be spent first out of an organization's GSO account.
- Organization funds are determined by the Senate budget allocation from the preceding year's budget meeting. The GSO Comptroller manages these funds for student organizations. Organizations that are given money in the previous year are not precluded from applying for additional funding for events through special programming allocations during the academic year.

Departments and organizations must meet their stated categorical requirements as follows before using any allocated funds from GSO.

- A. All organizations must be recognized and in good standing with the Office of Student Life GSO. The Registered Graduate Student Organization Handbook, located on the GSO website, contains registration requirements and procedures. The GSO will not allocate monies to unrecognized organizations. All academic departments are considered recognized for the purpose of annual department allocations; however, if the academic department wishes to apply for an annual budget, or special programming funds, or startup funds, they must be registered as an organization with the GSO.
- B. Student organizations will be required to spend GSO allocated funds in the manner outlined in their annual budget submissions. Organizations will be provided with a final approved budget (a list of events and funds approved by the GSO Finance Committee and GSO Senate) at the conclusion of the budgeting process. Organizations will only be given pre-approval for events and expenditures listed in the approved budget. If an organization would like to change how its annual budget funds are allocated, it may apply to the GSO Finance Committee to modify its approved annual budget. The GSO Comptroller may also approve such changes if the Finance Committee cannot meet in a timely fashion.
- C. All organizations and departments will present to the GSO the name of two officers who will be responsible for the request of expenditure from GSO funds. These are the only persons allowed to authorize expenditures on the organization's account. If the department has an organizational body of graduate students, then the President and Comptroller of that organization will be considered default signatories for that organization.

- D. Funding for organizations is contingent upon organizational adherence to the Syracuse University standards for student organizations.
- E. All funding of campus wide service organizations will be open to all fee-paying graduate students. Special programming funding and startup funding will be open only to Syracuse University, non-College of Law student organizations.
- F. Undergraduate-only organizations are eligible to apply for special programming funds only if they are working on an event in conjunction with a graduate student organization or can demonstrate how graduate students will actively be assisting with and participating in an event. Acceptable forms of evidence are joint funding applications specifying the collaboration with a graduate student organization, documented graduate students working with the organization on a program or a letter from a graduate student organization stating their interest in the event being proposed. All undergrad organizations must first apply to SA before applying to the GSO for funding; applications submitted without first being submitted to SA will be rejected.
- G. Undergraduate/graduate organizations are eligible to apply for special programming funds and/or annual budgets. Undergraduate/graduate organizations should be prepared to demonstrate to the GSO Finance Committee and the GSO Senate that graduate students are active members of their organization, through membership lists or other similar documentation.
- H. Graduate organizations that first registered after the most recent annual budget submission deadline may apply for startup funds through the end of the academic year after said deadline. These funds are to assist new organizations in getting started, running events, and other related activities.
- I. Campus-wide service providers that are supported by GSO student fees will be required to adhere to the following GSO policies. A list of these providers is maintained on the GSO website.
 - The GSO is under no obligation to fund any campus-wide service organization on multiple-year agreements. These organizations must submit a budget each year to be considered for funding by the Finance Committee.

II. Organizational and Departmental Policies

- A. Each organization's budget runs from commencement to commencement. All spending that occurs after a commencement should be included in the organization's annual budget submission for that coming academic year.
- B. Each organization and department may not request in reimbursements any money in excess of the amount allocated by the GSO Senate, unless self-generated funds are deposited into that department or organization's GSO fundraising account.
 - 1. GSO funds awarded to organizations are primarily intended to facilitate the academic or professional growth of graduate students. Funds intended for social purposes cannot encompass more than the higher of 1/4 of an organization's total annual budget (plus departmental allocation when applicable) or \$300 (plus departmental allocation when applicable). In addition events with a social purpose must take place on University Property or within Onondaga County
- C. The GSO is under no obligation to commit or reimburse any finances or purchases that were not pre-approved by the GSO Comptroller, nor will the GSO be obligated to reimburse expenditures requested after the date of the event, without prior approval. To ensure expenditures will be

paid, consult with the GSO Comptroller to fill out an expenditure pre- approval form. Pre-approval forms must be submitted at least two (2) weeks before an event.

- D. Organizations and departments are responsible for keeping accurate, complete and up-to-date information on all expenses incurred throughout the year. This information should be organized and maintained in such manner that the GSO Comptroller may access it within 24 hours' notice. The department or organization must meet with the Comptroller to resolve any disputes. Resolutions to disputes are subject to approval by the GSO Executive Board. In the event that no detailed records are provided to the GSO Comptroller by the department or organization, the GSO records shall be considered as accurate.
- E. All organizations and departments applying for special programming funds or startup funds are required to do the following:
 - 1. Fill out the appropriate paperwork for funds (available at the GSO website. Applications should be submitted at minimum a month before an event and should be turned into the GSO Comptroller at least 10 days before the next GSO Senate meeting.
 - 2. Itemize all anticipated expenses.
 - 3. Be prepared to justify the level of graduate student involvement and the benefits of the activity to the graduate student population and university community. Please provide a breakdown of all expected costs and a list of all additional sources of funds committed or received to date. As a general rule, for groups that are a combination of graduate and undergraduate or law students, the GSO will fund the percentage of the event that is proportional to the percentage of graduate students involved in the organization.
 - 4. If requested, make an appointment to meet with the Finance Committee. Have a representative at the meeting who is able to discuss the nature of the request.
 - 5. If special programming funds or startup funds are allocated and confirmed by the Senate, then the organization's authorized signatory may spend funds in collaboration with the GSO Comptroller. Organizations and departments are not to spend allocated monies without pre- approval from the GSO Comptroller.
- F. All requests for expenditure of any funds in a GSO account for the current fiscal year must be submitted to the GSO office no later than 15 June.
- G. It is the responsibility of organization and department representatives to plan accordingly for the entire year.
- H. No GSO monies will be transferred to any Syracuse University department or administrative account except for payment for services rendered as proven by receipt, invoice, or contract.
- I. Departments are responsible for having a representative at each senate meeting. It will be the responsibility of these representatives to report monthly to their departments as to what funds are in their account and how they will be spent. The GSO considers department representatives to be responsible for the communication of GSO policy, decisions and minutes to their constituent groups. See the GSO Constitution, Article VIII Section 9.

III. Income Policies

- A. Organizations wishing to fundraise must set up a separate account at the Graduate School to use as a depository of funds.

- B. All income from fund raising activities must be reported to the GSO Comptroller in a timely manner. The creation of these fundraising accounts and each individual fundraising activity must be approved in advance by the Graduate School.
- C. The purpose of all income generated from GSO sponsored events must be explained in writing in any applications for funding and must be adhered to by the organization or department. The GSO Comptroller must approve changes in plans for income. Failure to report income will result in loss of all remaining funds and a two-year ban on applying for GSO funds for the organization or department.

IV. Equipment Policy

- A. Equipment should not be purchased with GSO monies except when other options are not available. Departments and organizations should strive to rent or use university or departmental equipment when possible.
- B. When equipment can't be borrowed or used, all equipment purchased with GSO funds shall be donated to an approved university department or center or, if unwanted, an approved local organization. Under no circumstances should individuals within an organization keep equipment.
- C. Exceptions to these rules include any advertising equipment to be used over multiple years, such as banners, or equipment with a one-time usage, such as disposal food serving items.

V. Carry-Over Policy

- A. Any unspent department funding will be carried over to the next year automatically. This rollover will not exceed the previous year's total department allocation.
- B. No other funding (except funds in GSO fundraising accounts) will be carried over.

VI. Application of Financial Policies

- A. The GSO Comptroller will maintain the intent of the policies contained within this document.
- B. The Comptroller shall negotiate agreements with any individual organization or department in execution of this document or Senate-approved budget. The Executive Board must approve any such agreements.

VII. Expenditure Process

The following information is required before any commitments for reimbursements will be considered.

- A. Name, address, phone number, and a contact person of the organization or department making the request (i.e. the authorized signer) must be on all forms.
- B. Vendor names, address, phone number, and a contact person from whom the services are being requested. Please include the vendor's federal tax identification number on the form.
- C. If an individual is being paid or reimbursed, it is mandatory to have their social security number for the purpose of payment. We cannot pay anyone who does not have a social security number or federal tax identification number.
- D. It is necessary to have written estimates from vendors, speakers, performers, or anyone to whom the GSO will disburse funds. Please note that Syracuse University is tax exempt and no

taxes will be paid on materials or supplies. Please see the GSO website for details. See the GSO Comptroller for any exceptions to the tax rules that do not pertain to materials or supplies.

- E. All details of an event should be known before any requests are made. These details include the event title, date and venue of the event. If you have requested a room on campus through Student Centers and Programming Services, it will be necessary to show confirmation of that room to the GSO Comptroller. This will ensure that the event has been approved as an official campus event and should follow all university policies.
- F. All organizations and departments have a file in the GSO office. This file consists of all expenditures that were processed or committed to their account. Organizations and departments may see their own respective files with consent of the GSO Comptroller. This does not however eliminate organizations' or departments' obligation to keep their own records of expenses.
- G. Please remember that no commitments, whether verbal or written, shall be made by any student, organization, department or respective representatives unless the expenditure request has been approved. Such oral agreements will be deemed void by the GSO and any potential liability will remain with the department or organization. Neither an organization nor the GSO itself may sign a contract on behalf of Syracuse University.

VIII. Information Needed to Process any of the Following

Reimbursements: Syracuse University has vendors available that comply with the tax-exempt rule. A list of these vendors is available at the GSO office. Students should consult with the GSO Comptroller concerning making any purchases with their own money if they expect to be reimbursed. The GSO, along with Syracuse University, encourages the use of university vendors in order to receive full reimbursements for items purchased. Any reimbursements made to an individual require the signature of the GSO President or Comptroller, the individual making the request, and an authorized signatory for Syracuse University.

All reimbursements must be pre-approved by the GSO Comptroller. If a purchase is made with an outside (i.e. non-SU designated) vendor, tax will be applied to the total cost and the university will not honor the total reimbursement. When requesting reimbursement it is essential to have the following information:

- Name of person to be reimbursed
- Permanent address
- Phone number
- Reason for purchase
- Amount of reimbursement (original receipts must be attached)
- The reimbursable amount must coincide with the amount indicated on the receipts.

It will be necessary for payment to have the social security number of the person to be reimbursed is indicated on the form. Please note on the request form if the individual is a university employee (TA's and GA's are regarded as employees for this purpose) and the location where they receive paychecks or payroll receipts on campus. Checks will be delivered to that campus address, not the GSO office.

IX. Executive Pay

Elected GSO executives earning full time pay will be paid a monthly stipend with their total compensation divided into 12 equal payments. Elected GSO executives not earning full time pay will be paid half on June 1st (the first day of their executive term) and the remaining amount May 1st. If an elected official is removed from office via impeachment they are not entitled to any remaining pay. This payment structure may be modified by the Senate via instructions contained in the Annual Budget.

X. Appeal Policy

- A. Any decision of the GSO Comptroller may be appealed to the Executive Board.
- B. Any decision of the Executive Board may be appealed or overturned by the Senate.
- C. The Senate makes final decisions on all funding decisions in regard to departmental, budget, special programming, and start up fund requests.
- D. Please see the GSO Comptroller or GSO President to arrange for an appeal.

General Policies and Exclusions

Advertising:

The GSO will pay for advertising but encourages groups to use the most cost effective means of advertising at its disposal. Free advertising is available through GSO social media accounts, the Syracuse record events calendar, e-mail listservs, the GSO website, and fliers posted across campus (which may need approval from the GSO). Further advertising options include but are not limited to the Daily Orange and other campus publications and programs. Due to rising advertising prices, we encourage groups to exhaust free advertising methods prior to requesting those with significant additional costs. All GSO sponsored public events should be advertised in the graduate student monthly newsletter by emailing gradnews@syr.edu.

Duplicating and Printing:

The GSO will pay for printing of advertising materials if necessary, so long as those materials are reproduced at a university copy center or the business offering a lower bid for the job.

Travel:

Special programming funds may not be used to fund travel for individual students, groups, field trips, or other excursions off campus unless such travel has a professional or academic purpose. Approved travel by personal automobile will be reimbursed on a mileage basis, not as reimbursement of gas expense. Please check with the Comptroller for the current mileage rate. Other travel will be reimbursed as actual expense.

Gifts and Prizes:

These will be decided on a case-by-case basis but are unlikely to be approved.

Honorariums:

All payments to people for services rendered must be accompanied by a contract, signed by the appropriate university official, or memorandum of understanding. Under no circumstances will cash or check be advanced to any person without a contract. Please contact the GSO Comptroller for the appropriate procedures.

Reimbursements:

Reimbursements must always be accompanied by an official, detailed, and verifiable receipt or invoice showing payment details. Reimbursements will only be made to those individuals with a social security number or to corporations possessing a federal tax identification number.

Off Campus Events:

Organizations using GSO funds are free to use their allocated funds anywhere they choose, provided that special programming funds do not violate the travel policy outlined above. This does not exempt organizations from the alcohol policy below.

Food:

The GSO recognizes the centrality of food, beverages, and other refreshments at events. However, the GSO cannot afford to fund events where the exclusive purpose of the event is a department or organization dinner. As such, the GSO will fund on any given special programming request, a maximum of \$500 or 20% of the total cost of the event, whichever figure is higher. An absolute maximum limit of \$1500 on food applies to all groups regardless of the total costs of the event.

Alcohol:

The GSO will not fund, in part or in whole, any event that takes place where alcohol will be present unless certified serving staff is in charge of alcohol distribution.

Exclusions:

The GSO will not pay for the following items in organizational funding requests: massages, conference attendance, business cards, stationery, stamps, tuition, or stipends for enrolled students on campus.

Catering Functions:

All events or functions that take place on university grounds must be catered by the university, unless prior arrangements have been made through the food services department. There are no outside vendors permitted to disburse food on university grounds unless food services has been notified and has given their approval; this is for health and safety purposes.

Steps to follow when arranging a catered event:

- Verify your event's location with events scheduling and wait for their confirmation on availability. This step must precede an official request for GSO funds
- Get an itemized list of all the foods and beverages you want to order. If specific foods are not available through food services, other arrangements can be made through outside vendors. Once this list has been compiled and costs have been estimated in writing, make your request for GSO funds.
- The GSO assumes no liability for damages done to facilities by attendees or for any other liability created by the host organization. Acceptance of GSO funding will be construed as an acceptance of liability for the event. Departments and student organizations will not hold the GSO liable for any negligence caused by said department or organization. Departments and organizations are

not under any obligation to accept funds from the GSO once an allocation had been approved by the senate.

Miscellaneous – plan ahead

SU vendors: 7 days' notice before the day of the event

Campus Catering: 3 weeks before the date of the event. Food may be ordered from outside vendors only with SU Catering's approval. This must be done 3 weeks before the date of the event.

Equipment: You must provide a comparison between three vendors for the lowest price of comparable items. All requisitions for such purchases take a minimum of 4 weeks to clear and be ordered.

Items for re-sale and fundraising: you must see the GSO Comptroller for details before ordering any items.