**Organization Accounting Procedures**

The University maintains agency accounts in the University Restricted and Agency Fund, 1) for the convenience of recognized University organizations, including student organizations, and 2) to help give sound accounting and fiscal controls. Agency accounts continue from year to year. Your advisor may have your agency account number. If the number is not known, contact the university Accounting Office, Morgan 225 ext. 2031.

This is a statement of procedures to be followed in obtaining goods or services for the student organization. Any questions regarding these procedures should be directed to the Purchasing Office, Morgan 235.

Requests for new Agency Fund accounts are to be made to the university Accounting Office. The Accounting Office will need to know:

1. The name of the student organization;
2. The requested name for the account;
3. The name of the organization sponsor;
4. The names of the organization officers who will be authorized to request payments from the account.

The signatures of the sponsor and the officers will be required on a “Signature Authorization Card” which will be provided by the Accounting Office. The Accounting Office will assign an account number, and that number will be noted on the signature authorization card before the signatures are obtained.

All Washburn Student Government Association and Washburn Student Bar Association Agency Accounts are to follow the purchasing procedure, as set forth in the Business and Financial Affairs Handbook.

Any organization that has deposited funds with Washburn University must have on file with the Accounting Office a signature authorization card prior to the time a check will be drawn by the Accounting Office. In most instances, two or more signatures are required to draw funds from an agency account. The campus sponsor and at least one officer of the organization, normally the president and/or treasurer, must sign the signature authorization card. The signatures appearing on the signature authorization card are the only ones that will be recognized by the Accounting Office in drawing checks for commitments assumed by the organization or agency. Reimbursements to officers of student organizations must be signed by two other people: another officer and the organization advisor.

Any receipts for dues, etc. must be deposited with the business office, Morgan 205, and placed in the appropriate agency fund account. In the case of selling tickets for any occasion, the Director of Business Services must be consulted well in advance of the function for the routine of purchasing tickets, state sales tax requirements, and ticket reporting. Receipts from such sales should be deposited regularly (daily deposits are strongly recommended) with the business office for safe keeping.
All transactions involving the agency account, both receipts and expenditures, must be processed through the Business Office to maintain the integrity and accountability of the fund.

The advisor and authorized officers of the organization are responsible for having adequate funds deposited in the agency account to cover any financial commitment made by the organization. Any financial commitment made by any member of the organization which is not approved for payment by the officer and advisor or for which the funds available are inadequate will be the personal responsibility of the person who created the obligation. This includes reimbursing the University in event the funds available are inadvertently overdrawn. Therefore, the membership of the organization should be informed that all financial commitments must be approved in advance by the advisor and the organization’s designated officer.

The organization’s treasurer is responsible for keeping the financial records of the organization in a businesslike manner. Monthly agency activity statements will be sent to the organization’s advisor. The campus advisor is responsible for forward this statement, or a copy of the statement, to the student organization’s responsible officer. Any commitment made by the organization should be processed for payment through the Purchasing Manager with an online purchase requisition, or the Director of Finance with a payment voucher when paying from an invoice, promptly after the obligation is created and within the payment terms of the vendor.

The finance office prints checks on Tuesdays and Fridays with the properly completed and approved documents. When a requisition is approved, a purchase order will be created and the advisor will receive a copy. Hold this purchase order until an invoice is received. Then, sign and send it and the invoice to Accounts Payable, Morgan 225, after the service or goods have been received in satisfactory condition. Department payment vouchers must be used when you are in receipt of an invoice and are sent to the accounts payable office for payment.

Under normal conditions, the Business Office will require five working days to process a check after the proper forms and documents have been received by Accounts Payable and approved for payment.

When Student Organization accounts receiving funds directly or indirectly from the student activity fee or any University sponsored activity in the Agency Fund are used for travel, the activity is subject to all regulations contained in Chapter IV., Sections 8 and 9 of the Business and Financial Affairs Handbook.

All bills are payable to the student organization. If your organization has an open account with any firm, be sure the account is in the name of the organization and not Washburn University.

It is recommended that any long term arrangements or requests involving large sums of funds be processed through the purchasing office in advance of a commitment. Any contracts signed must also be approved by the Director of Purchasing.
Article I. Employing Speakers, Performers, and Other Contractual Arrangements

The Purchasing Office must be notified in advance of the engagement of speakers or performers who are to be remunerated. The Director of Purchasing working with the person responsible for engaging the speaker or performer will determine the procedure to be followed in making payment. If the person engaged is an employee of the University, the person’s social security number will be required. If the person engaged is an independent contractor, the person’s social security number or the firm name and tax identification number will be required. If the engagement is with a corporation, the firm name and tax identification number of the corporation will be required. If there is any question about whether the person engaged is an employee of the University or an independent contractor, contact the Director of Finance. If a contract is to be signed, it is to be reviewed with the Director of Purchasing prior to the time a commitment is made. If the contract is as much as or exceeds $50,000 and if it is a WSGA or WSBA contract, it also requires Board of Regents approval prior to the time a commitment is made.

University policy regulates business functions that occur at or on behalf of the University. The policy regulating how purchasing, cash handling, retail sales, and food services follows.

Approval for retail sales and food sales at or on behalf of the University by parties other than Business Services may be approved for special circumstances. The criteria for considering requests for these exceptions are as follows:

1. The appropriateness of the activity for the University, and whether or not the activity should properly be conducted by Business Services;
2. Whether risks and liabilities of the University are being properly managed;
3. Whether appropriate taxes will be remitted and/or licenses and permits secured;
4. Whether purchasing policies are being followed; and
5. Whether appropriate cash handling procedures are in place.

Approval requires a minimum 14 day advance notice of the activity for which approval is sought, however, practical consideration may require a longer approval period in order to allow for adequate planning for the retail or food sale activity.

Approval for Conducting Retail Sales, Serving, or Selling Food form is available through the Business Office.