



# Georgia Southern University

## Controller's Division

### Accounting Policy and Procedure Manual

<b>SUBJECT:</b> Payment of Membership Dues and Subscriptions	<b>DATE:</b> September 8, 2006
	<b>POLICY NO:</b>

Georgia Southern University may pay institutional memberships and dues if they are in the name of the University. Membership dues or fees may not be paid from University funds, unless the professional organization is related to the function and assimilates information for the benefit of Georgia Southern and performs other services beneficial to Georgia Southern. Memberships in the name of individual persons cannot be paid or reimbursed.

Individual membership dues or fees are not to be paid from University funds, except where it is required by Georgia Southern or the State of Georgia that organizational membership be a part of employment. Individual memberships in professional organizations may also be paid provided the sole purpose is to obtain a reduced cost for professional journals or registration fees. These journals must become property of the University and not the individual in whose name the membership is made. The journals must pertain to the mission of the department from which payment is made. Payment for such memberships should be made by submitting a Fund Request along with a letter or supporting documentation indicating that the cost savings by paying the membership exceeds the cost of a subscription by a non-member, and that the professional journals pertain to the mission of the department. The request must be approved by the applicable Department Chair/Head.

In certain professions, Georgia Southern requires the applicants to be registered, certified or licensed in a particular trade or profession as a job qualification to be eligible for employment. These are professional credentials that belong to the individual applicant (employee). Therefore, any fees or dues required to maintain these professional credentials are the responsibility of the employee and cannot be paid by University funds. The following examples are provided as a guide:

- Examples:
- |                        |                              |
|------------------------|------------------------------|
| Professional Engineers | Registered Nurses            |
| Licensed Electricians  | Licensed Practical Nurses    |
| Attorneys at Law       | Certified Public Accountants |
| Medical Doctors        | Licensed Plumbers            |

Additionally, the Georgia Department of Audits has determined that Chamber of Commerce dues may not be paid by the institution.

Subscriptions must also be in the name of Georgia Southern University and not in the name of an individual employee.