



4.1 Hazardous Waste Management Training (Online)

Policy Statement

Agency funds are used to account for resources held by the University as custodian or fiscal agent for individual students, faculty, staff members, or other organizations.

Overview

The University of Georgia agrees to serve as a fiscal agent for an agency fund only after satisfactorily considering all of the following:

- The purpose of the agency fund must relate to, but not be a fundamental aspect of activities dedicated to the achievement of educational, research, and public service goals.
- The agency fund is in the best interests of the University, taking into account all risk management implications.
- The establishment of an agency fund account is appropriate, according to the circumstances and reporting principles involved.
- An agreement governing the agency relationship is established.

The approval and establishment of an agency account **DOES NOT**:

- Automatically entitle the organization to the use of any University services other than the normal administration of funds as it relates to cash receipt and disbursement services.
- Place the agency fund under the University's tax-exempt umbrella. Monies accepted for deposit in an agency fund are not considered tax-deductible gifts to the institution. Expenditures from an agency fund are not entitled to the University's state sales tax exemption.
- Make the University liable for any of the organization's debts, liabilities, or actions.
- Continue indefinitely. Agency status is contingent on adherence to all University policies. The University has the right to close an agency account at its discretion consistent with agreements between the organization and the University.

Use of Agency Funds

Before establishing an agency account, the University of Georgia should ensure that its relationship with the organization or third party is that of custodian or fiscal agent. A request for an agency account can originate from the University department acting on behalf of an external organization or an outside third party.

The Agency Agreement Form should be completed and signed by both the University and the external organization. A link to this form can be found under the Forms/Instructions section below. This agreement should contain complete information on the terms and conditions of the agency relationship, including:

- The business reason for the agency account; that is, the reason why the organization does not open its own bank account.
- The nature of activity that will be processed through the account.
- The legal/corporate status of the organization. For example, 501(c)(3), Corporation, etc.
- The Federal tax ID number of the organization
- If the organization is functioning as an agent or intermediary on behalf of another organization, the name of the other organization

- The affiliation of the organization with the University.
- The person or persons authorized to request expenditures from the fund.
- The term of the agency agreement.
- The disposition of any remaining funds at the end of the agreement

Because an agency account represents activity that is related, but not fundamental to the University's primary mission, it is important that agency fund treatment is not awarded to activities that are a normal and continuing part of the University's mission.

The process of evaluating an activity for agency treatment must be in place to ensure the accuracy of the University's accounting for agency funds and to facilitate effective stewardship of funds for which the University has a fiduciary responsibility. At the same time, ongoing accountability and oversight for agency funds must be established to minimize the University's financial exposure.

The status of each agency fund will be reviewed periodically, at least once a calendar year, for the purpose of ensuring whether the agency status should be suspended or revoked. Circumstances to be considered include:

- Failure to adhere to University policies and procedures.
- The nature of the activities and functions has changed such that agency account status is no longer appropriate.
- Deficit balances that are not remedied on a timely basis.
- In the judgment of the President or designee, suspension or revocation is in the best interest of the University.
- Inactive balances should not be carried forward indefinitely from year to year, but should be disposed of in accordance with the agency agreement.

After five (5) years without activity, unused balances must be forwarded to the state as mandated by escheatment laws unless the disposition of unused balances is covered in the agency agreement. In instances involving federal funds, those funds should be returned to the appropriate federal agency. Complete files should be maintained for all agreements, letters, or other documents, for guidance in the proper handling of the funds.

Individual agency accounts should not carry a negative balance outside of short-term timing in differences in processing. At the end of the fiscal year, receivables should be set up for any applicable deficit balances.

Agency Account Services

The following services may be available to agency account principals such as individuals, faculty/staff/student organizations, and other entities as described in this policy **with proper prior written approvals**:

- Cash receipting and disbursing services.
- Use of campus service departments, where amounts charged for such use are based on the standard recharge rates for the services of the department involved.
- Purchasing goods and services through the University's Procurement office, with adherence to all state purchasing laws, rules, and regulations.

Note: While the University permits the use of agency fund account services as outlined above, agency fund account expenditures are subject to sales tax unless the agency account principal can provide documentation proving a sales tax exemption.

Terms and Conditions of Agency Accounts

Agency accounts are used under the following terms and conditions.

- Funds accepted for deposit in agency fund accounts are not considered tax-deductible gifts to the University.
- The agency account must have a positive cash balance at all times. Should a deficit occur, the agency principal is responsible for remedying the deficit balance promptly upon notification. Disbursements may be disapproved for insufficient funds.
- Checks will be issued against the agency account using approved disbursement forms.
- With the exception of the Study Abroad program expenses, purchasing cards may **not** be used for any agency account activity.
- All University of Georgia policies and procedures must be adhered to as well as applicable U.S. and state Georgia laws.

Note: Agency fund expenditures are subject to all of the purchasing laws, rules, and regulations normally governing state funds.

Agency Fund Groups

Based on the purposes intended for the funds received, agency accounts will be established as follows:

Funds Held on Deposit

- *Student Organizations and Activities*

Policy Statement

There is no formal policy statement for this topic however procedures and other information are provided below.

Reason for policy

The U.S. Environmental Protection Agency (EPA) mandates that individuals who deal with or manage hazardous waste must have an initial training course before beginning the duties of their job, as well as recurrent training on an annual basis.

Procedures

Hazardous waste management training is available online at the [Environmental Safety Division](#) website. The training module can be found on the <https://esd.uga.edu/hazardous-materials> website along with additional information pertaining to hazardous waste management. All generators of hazardous waste must complete this training before being granted access to the <https://chematix.uga.edu/Chematix/> module.

Forms/Instructions

Additional information is available on the [Environmental Safety Division](#) website.

Additional contacts

Bill Megathlin

Director Information Systems

706-542-3875

Policy definitions

Hazardous Waste – (a) Any waste that causes, or significantly contributes to, an increase in mortality or an increase serious irreversible or incapacitating illness. (b) Waste that poses a substantial present or potential hazard to human health or the environment when improperly treated, stored, transported, disposed of, or otherwise managed.

Responsibilities

Responsible University Senior Administrator: Vice President for Finance & Administration

Responsible University Administrator: Associate Vice President for Environmental Safety

Policy Owner: ESD Hazardous Materials Program <https://esd.uga.edu/hazardous-materials>

Policy Contact: [Brian K. Adams](#)

Phone Number: 706-713-2729

Responsibilities: *It is the responsibility of all Principal Investigators to ensure that laboratory personnel who perform hazardous waste-related duties have been properly trained.*

Record Retention

Training records are maintained by the UGA Environmental Safety Division (Chematix Program) in accordance with the Board of Regents Record Retention Policy.

Policy Appendices

https://esd.uga.edu/sites/default/files/hazardous_waste_manual_-_sept_2013.pdf

[‹ Hazardous Materials](#) | [Hazardous Waste Removal](#) ›

Policy Dates

Effective Date: 06/13/2016

Date Last Updated: 06/16/2016

Date of Last Review:

Date of Approval:

Previous Version of Policy: