



### 3.1.3 Memberships and Dues

#### Policy Statement

The University may pay institutional memberships and dues in professional associations provided that they are in the name of the University. Memberships in the name of an **individual** cannot be paid or reimbursed from any fund source **unless** one of the following circumstances applies:

- I. Job Requirement: The membership is necessary to fulfill the requirements of a job. Justification detailing the necessity of the membership should be documented in the description/comments section of the payment request being submitted for payment.
- II. The sole purpose of the membership is to purchase professional journals at a reduced rate that are not available through the University Libraries. The membership must include the cost of the journal and be less than the amount that would be paid if the journal was purchased alone. These journals become the property of the University rather than the individual in whose name the membership is made. The journals must pertain to the mission of the department from which payment is made. Details to show the cost advantage of purchasing the membership must be provided in the description/comments section of the payment request being submitted for payment.
- III. If the membership cost is less than the savings realized for a non-member conference/symposium registration, the membership may be paid using a sponsored project. This may or may not be in the name of UGA depending on the suppliers registration form. Sponsored Projects Post Award Accounting approval is required. There are also additional criteria for paying on sponsored projects and these are available at <http://spas.uga.edu/?outline=memberships>

Note: Memberships may not be paid using a P-Card, even if the membership is part of a registration for a conference.

#### Reason for policy

To provide an understanding of when and how University departments may purchase Memberships or pay Dues.

#### Procedures

A **payment** request should be submitted with an invoice. Justification detailing the necessity of the membership should be documented in the description/comments section of the payment request being submitted for payment.

Requests for payment of memberships and dues on sponsored projects funded by external agencies must follow **Direct**

**Cost Procedures** (Section 13.5 of the Sponsored Projects Post Award Accounting Policy and Procedure Manual). The Office for Sponsored Programs reviews and approves CASB exceptions for memberships or dues. Sponsored Projects Administration reviews payment requests and monitors them for award and CASB compliance prior to payment. The justification included in the description/comments section of the payment request must meet the criteria above and explain how the professional journals are relevant to the grant funding the request.

#### Additional contacts

Accounts Payable, 706-542-2786 and Contract & Grants, 706-227-7223

#### Policy definitions

CASB: Cost Accounting Standards Board

#### Responsibilities

**Responsible University Senior Administrator:** Vice President for Finance & Administration

**Responsible University Administrator:** Procurement Officer

**Policy Owner:** Procurement

**Policy Contact:** Robert Currey

**Phone Number:** 706-542-2361

**Responsibilities:** It is the responsibility of the requesting department to obtain the necessary approval letter of the cognizant Department Head/Director and the cognizant Dean or Vice President.

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#### Record Retention

Research Grant Records

Number 0472-09-006

These records relate to funded research grant proposals and research activity associated with grant funded projects. Examples of records include: supporting statistics, demographic data, draft proposals, suggested revisions, final proposals, forms, protocols, applications, research/activity reports, progress reports, and summary reports.

Retention: Final research report is permanent. All other records: 7 years after the end of the grant period.

Accounting Records

Number 0472-03-001

This series includes bank statements, purchase requests, purchase orders, requisitions, financial reports, accounts payable and receivable records, write-off records, discrepancy, payment schedules, operating statements, year-end projections, reconciliation and expenditure reports, cancelled checks, check stubs, moving expense records, cost accounting reports, refund/disbursement request records, returned checks, deposit slips, travel records, credit voucher requisition records, cash balances and reconciliations, sales and cash reconciliation records, journal entries, outstanding obligations, refund/disbursement requests, receipts and invoices.

Retention: Monthly and quarterly reports: 1 year. All other records: 5 years.

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#### FAQs

**Question 1?** What if an employee's salary is charged to multiple funding sources?

Answer 1: If a membership is necessary to fulfill the requirements of a job, and a portion of the employee's salary is charged to a sponsored project, the cost of the membership must be allocated in the same ratio as the salary. This requirement is to comply with cost accounting standards for sponsored awards.

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#### Related information

13.5 Direct Cost

Multiple training resources for payment request processing are available in the OneSource Training Library:

[Creating a Payment Request](#)

[Creating a Payment Request with Multiple Expense Lines](#)

[Creating a Payment Request with Multiple Accounting Distributions](#)

[Approving a Payment Request](#)

[Denying a Payment Request](#)

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#### Policy Dates

Effective Date: 01/01/2016

Date Last Updated: 09/25/2019

Date of Last Review:

Date of Approval:

Previous Version of Policy: