

## **Student Activity Account Policies**

### **FHSU Student Activity Cost Center Policy**

Fort Hays State University administers Student Activity Accounts for the convenience of student organizations as well as faculty and staff groups. Student Activity Account Cost Centers are for university related activities. University or state funds, with the exception of statutorily identified fees associated with student publications, athletics, or student unions, may not be transferred to a Student Activity Account. Sales made on behalf of Student Activity Accounts are subject to sales tax. Student Fiscal Services is responsible for remitting sales tax to the State of Kansas for taxable sales. The most current policies and procedures are available at <http://www.fhsu.edu/sfs/departments/>. Training for sales tax processing is provided upon request by the Student Fiscal Services Director.

### **Establishing a Student Activity Account**

To establish a Student Activity Account, contact the Center for Student Involvement (CSI) to establish a Student Organization. Then a Workday Online Workflow Business Office Budget Request Form must be completed with final approval by the faculty advisor or person responsible for the funds. A review committee will determine if the Student Activity Account meets the eligibility criteria. The person requesting the Student Activity Account will receive an email notification once there is a decision.

### **Student Activity Cost Center Balance**

Organizations or groups are responsible for maintaining records and balancing the Student Activity Cost Center. The appointed person (usually the Treasurer) should record all deposits and expenditures as they occur, either in a ledger or on a spreadsheet. Membership procedures within the organization should include instructions for reporting transactions. The Student Activity (SA Company) Cost Center ledger or spreadsheet should be reconciled with the Cash by Cost Center Report from Workday. Maintain all supporting documentation including Student Activity Cost Center reconciliation documentation, customer receipt books, copies of invoices/supplier receipts, etc. for the current fiscal year plus one year.

### **Processing Transactions**

All who manage the Student Activity Account will comply with University policies and procedures. Verify the Cost Center balance to make sure funds are available to cover the purchase. To check the balance, log in to Workday and enter 'Cash by Cost Center Report' in the search bar. Expenses and deposits are processed in Workday.

Organization members authorized to initiate transactions who do not have personal access to Workday can go to your department or to the Purchasing Office in Sheridan Hall 318 for assistance.

### **Student Activity Account Responsibility**

There will be an audit of the Student Activity Cost Center for compliance with University and State of Kansas policy. Misuse of the funds will result in review of circumstances by the Vice President for Administration and Finance and may result in the discontinuation of the Student Activity Cost Center or other action as deemed necessary.

## **Kansas Retail Sales Tax**

Student Fiscal Services has the responsibility for collecting and remitting sales tax of tangible personal property and/or services by organizations of the University. The sale of merchandise and services (i.e., income producing products, etc.), deposited into the Student Activity Cost Center will have **the current retail sales tax** subtracted from the deposit and remitted by FHSU to the Kansas Department of Revenue **under our tax#004-431922999F-01**.

It will be the responsibility of the organization to collect the tax if the items purchased are for resale, covering the current sales tax rate. The Student Fiscal Service Office will route the Cash Sale back to the initiator through Workday if the sales tax is not correct. (If the sales tax is not collected, the deposit will be reduced to cover the tax as though it has been collected.)

Purchases of commodities, equipment, etc., used to generate the income that is subject to tax should be exempt at the time of the purchase. You can accomplish this by giving the supplier the tax remittance #004-431922999F-01 at the time of the purchase. This is NOT a blanket exemption number for all items purchased, but ONLY use this number for purchases directly related to the generation of taxable sales.

*Updates to current forms, policy, procedures, links, etc. are made as they are changed.*

## **Communication**

If you have any questions contact:

Accounts Payable in Sheridan 106, call 785-628-5948, or email [accountspayable@fhsu.edu](mailto:accountspayable@fhsu.edu)

Purchasing Office in Sheridan 318, call 785-628-4250 or 785-628-4463, or email [purchasing@fhsu.edu](mailto:purchasing@fhsu.edu).

Student Fiscal Services in Picken 317, call 785-628-5251, or email [sfsmail@fhsu.edu](mailto:sfsmail@fhsu.edu).

## **Payments:**

Supplier who does not accept credit card – [Supplier invoice](#)

Individual (Reimbursement only) – [Expense Report](#)

Request for Credit Card – [Spend Authorization for Student Activity Credit Card](#)

Request for Cash Box – [Spend Authorization for Cash Box](#)