

# LOUISIANA STATE UNIVERSITY AGRICULTURAL CENTER

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AG CENTER PS-30

Version: 0

## CONFERENCES, MEETINGS, SEMINARS, AND WORKSHOPS

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### Purpose

To establish procedures for the control of fees collected in conjunction with conferences, meetings, seminars, and workshops sponsored by units of the Agricultural Center.

### Background

Every year many units of the Agricultural Center sponsor a variety of functions for which a fee is collected. The management and accounting for such fees must follow accepted practices for collection and control of such fees.

### General Policy

This policy statement applies to all faculty and staff who are administering functions where a significant registration fee is charged to cover the cost of meals, refreshments, room rental, supplies, teaching materials, and other incidental expenses. It is not intended to apply to small "pass the hat" collections for refreshments amounting to \$1.00 or less per person.

1. All functions for which a fee is charged must have the approval of the appropriate vice chancellor. If meals and/or refreshments are to be provided, prior approval of the unit head is required. (See Ag Center PS-11.) The application for this approval should include:

- a. Name of the administrative unit which will sponsor the event and the employee who will be in charge.
- b. Name of the event.
- c. Date(s) of the event.
- d. Estimated number of people expected to attend.
- e. Amount of registration fee.
- f. Estimated budget.
- g. Account number to be used (or request one from the Business Office).

2. All purchasing guidelines must be followed.

3. No alcoholic beverages are to be included in any registration fee.

4. All receipts for functions must be deposited in an approved university account.

There are two types:

a. The *self-generated account* should be used in most cases. Many Experiment Station departments have separate accounts for meetings and conferences and there is a specific account in Cooperative Extension for this purpose. Unless the function is large, complex, and on-going, a separate account for each function is not encouraged. Funds in these accounts are considered a part of the state general fund. As such, all state regulations apply, the revenue must be spent by the end of the fiscal year, and any surplus may be spent by the individual unit for purposes other than the function.

b. The *agency account* can be used for occasions when an Agricultural Center faculty or staff member is responsible for planning and coordinating a meeting of a national or regional organization where the site of the event rotates with each meeting. The key to its use is minimal involvement of the Agricultural Center facilities or employees with no university funds expended in support of the function. Any balance of funds is transferred to the next institution or to the treasury of the association. These accounts are not subject to certain purchasing restrictions. If any payments are made which are subject to income tax (an honorarium, for example), the national or regional organization is responsible for preparing the tax information. For this reason, the sponsoring organization will be required to furnish the university its taxpayer identification number before an agency account is established. These accounts are approved on a *case-by-case* basis through the Baton Rouge campus.

5. All fees should be deposited through the Business Office of the Agricultural Center as soon as possible.

a. For security and documentation purposes, checks are preferred for payment of fees. Checks should be made payable to *LSU Agricultural Center*. For the convenience of those attending and for internal records, use of a standard, commercially available receipt book is recommended. The check number or “cash” should be shown on the receipt.

b. Deposits must be accompanied by a copy of the approval letter along with a list of persons registering and the amount paid by each. The total amount **must** equal the number of persons registering multiplied by the fee, unless an explanation is given. Functions having multiple levels of charges such as additional meals or late fees should itemize each charge per person.

c. **Under no circumstances will expenses for the function be paid out of receipts before deposit.** Expenses must be processed in the same manner as all other university expenditures: on-campus charges through internal transactions and off-campus charges through petty cash (under \$100) or through the purchasing system. Vouchers must be accompanied by a copy of the approval letter. Meals and refreshments require additional documentation. Refer to Ag Center PS-11.