

**PRAIRIE VIEW A&M UNIVERSITY**  
**Administrative Procedures Manual**

**13.99.99.P0.14 Administration of Student Organization Funds**

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*Supersedes: APM 70.16*

1. Governing Regulations

System Regulation 21.01.02 and university Administrative procedure 30.01 require all university funds to be deposited with the University's fiscal office and prescribe the manner in which these funds are to be administered.

2. Legal Status of Student Organization

To help ensure that Student Organization funds are handled in compliance with the applicable policies, regulations and procedures, a proper assessment of the legal status of each student organization must be performed. This assessment process consists of the following procedures:

2.1 Each student organization recognized by the University must complete the Determination of Legal Status of Student Organization Questionnaire (see Attachment A) and submit it to the Contract and Compliance Officer for review.

2.2 The Contract and Compliance Officer will review the responses to the questionnaire and request additional information as deemed necessary. Based upon the information obtained, the Contract and Compliance Officer will certify the student organization as either university or private and will notify the student organization of the decision.

3. Administration of Student Organization Funds

3.1 Private Student Organization funds may be accounted for in a manner prescribed by the student organization and are not subject to the System policies and regulations or University procedures referred to above.

3.2 University Student Organization funds must be accounted for in compliance with all applicable System and University policies, regulations and procedures. The Fiscal Office will advise the student organization of the process for establishing and administering a University account. The responsible person for University Student Organization funds will be the employee designated as advisor for the organization.

4. Tax Responsibilities

4.1 Private student organizations are solely responsible for compliance with all applicable state and federal tax requirements, to include the collection, withholding, and remittance of all taxes and the preparation and submission of all required reporting.

4.2 The University is responsible for all tax requirements pertaining to University Student Organization funds.

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