

Accounting for MSU COL Funded Student Orgs:

Info you need to know about payables

What you need to know about payables:

- Invoices to be paid
- Reimbursement requests
- Honoraria payments for authors and symposia speakers
- Payments to Non-Resident Aliens-required paperwork flowchart
- Gifts and Gift Cards to students and others
- IT related purchases
- Payments \$2500 and over
- Travel arrangements for guests
- Payments to students for services
- MSU mail services
- Funding accounts
- Signing contracts

Invoices to be paid:

- Send an email to ACCTG@law.msu.edu, include:
 - Digital invoice
 - Business purpose
 - \$ amount
 - Invoice number
 - Please contact Accounting to verify vendor is setup as an MSU vender. If not a vendor, request a W9: [click here](#)
 - Copy your faculty advisor and another authorized leader from the org to make them aware of the payment from the budget
 - In the subject line include which org you are from, the vender's name, and the \$ amount

Reimbursement Requests:

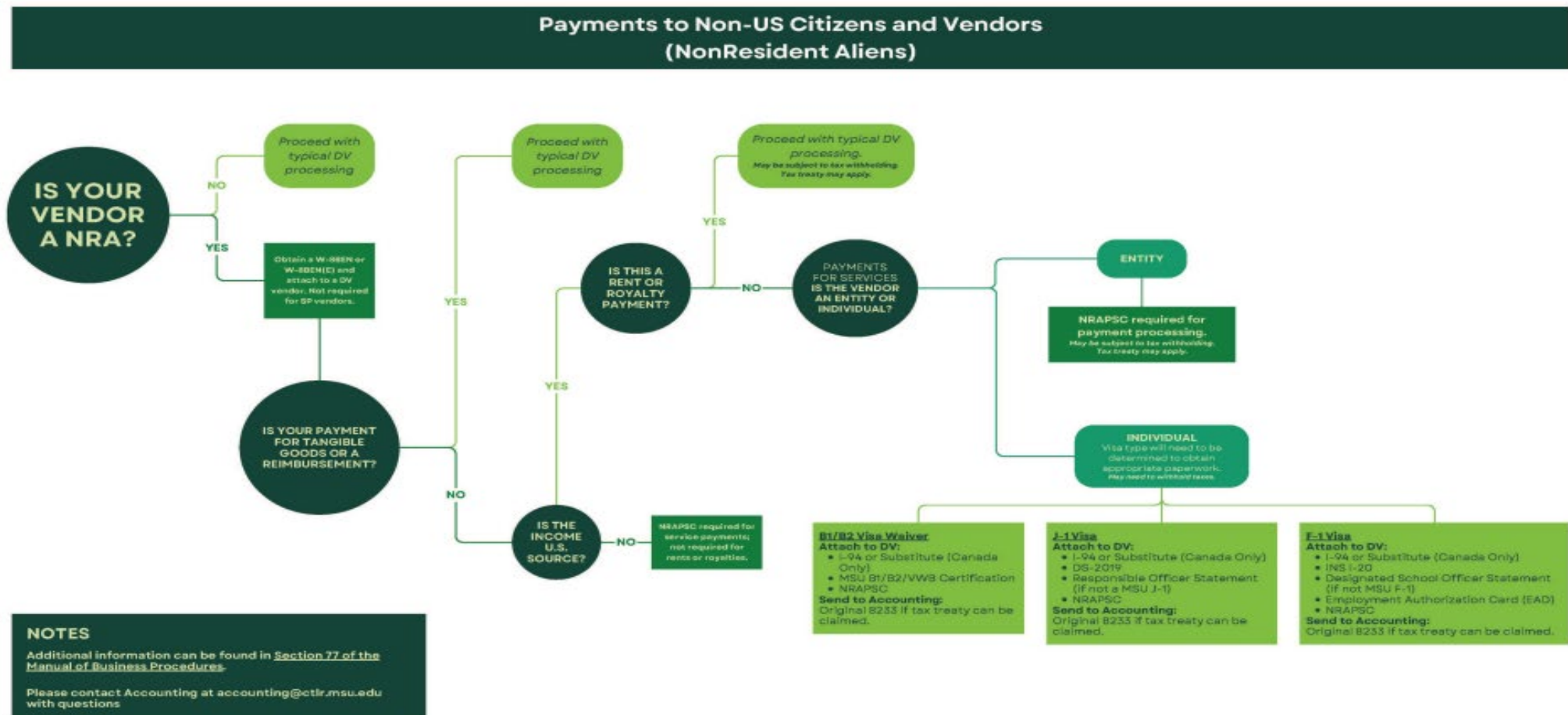
- Send an email to ACCTG@law.msu.edu, include:
 - Submit reimbursement request within 90 days of purchase
 - Send digital copy of paid receipts; a receipt must include the form of payment used and .00 balance
 - If multiple receipts, complete the "Non-Travel Reimbursement Worksheet": click here, once there, search accounting, choose "Non-Travel Reimbursement Worksheet"
 - Business purpose
 - Copy the faculty advisor and another authorized leader from the org to make them aware of the payment from the budget
 - Provide mailing address for payment to be mailed to
 - In the subject line include which org you are from, the person's name, and the \$ amount

Honoraria payments for authors and symposia speakers:

- Send an email to ACCTG@law.msu.edu, include:
 - Business purpose
 - The Honoraria/Speaker/Performer Checklist for US citizen honoraria: [Honoraria Checklist](#)
 - US citizens will complete a W9: [click here](#); for payments to NRAs see the next slide for required documentation to pay them; these documents must be submitted 1 month in advance of commencement of work
 - If the person is an NRA, have them complete the "Non-Resident Alien Personal Services Contract": [click here](#)
 - If the NRA lives in a foreign country other than Canada, wire payments are made, have them complete the wire transfer form: [click here](#)
 - Sometimes an NRA must be taxed on their income depending on the countries treaty with the US, make accounting aware if the payment should be grossed up (increased) to cover the withholding tax due
 - Copy an alternate leader from the org, and copy the faculty advisor to make them aware of the payment
 - In the subject line include which org you are from, the honoraria's name, and the \$ amount

FLOWCHART TO DETERMINE PAPERWORK NEEDS FOR NON-RESIDENT ALIENS -

Flowchart found in section 77 of the MBP that



Gifts and Gift Card Purchases:

- Send an email to ACCTG@law.msu.edu, include:
 - A digital copy of the receipt to reimburse, or the invoice
 - Business purpose for the gift
 - \$ amount – gifts should be for under \$100, gifts to students are routed through financial aid and could impact the student account
 - A gift card table including the name of the recipient, date purchased, date given, business purpose. If multiple recipients contact accounting for the Gift/Gift Card Listing template. Note: Gift cards must be used within 2 weeks of purchase
 - Copy an alternate org leader and copy your faculty advisor on email to make them aware
- In the subject line include which org you are from, gift and gift cards, and the \$ amount

IT Related Purchases:

- Send an email to ACCTG@law.msu.edu, include:
 - If you are purchasing anything IT related, such as: a computer, software, hardware, work with Tech Services: dcitech@law.msu.edu
 - Provide quote. DO NOT RENEW OR START AN ONLINE APPLICATION OR ANY APPLICATION UNTIL YOU TALK TO ACCOUNTING, A PO MUST BE DONE
 - Business purpose
 - \$ amount
 - Vendor name, if a vendor is not already setup, Accounting will advise on documentation needed
 - Copy an alternate org leader and copy your faculty advisor on email to make them aware
 - IT Readiness Qualtrics Questionnaire: [click here](#)
- In the subject line include which org you are from, the vendor or application name, and the \$ amount
- Once the PO has been established, the accounting department will work with the student organization to access and pay the annual renewal amount

Purchases \$2500 or more

- Send an email to ACCTG@law.msu.edu, include:
 - Business purpose
 - There are specific documents that need to be completed by the vendor, contact accounting for assistance on the document needs
 - \$ amount
 - Copy an alternate org leader and copy your faculty advisor on email to make them aware
 - Vendor work should not commence until a PO number has been established, if work commences before the PO number is established, MSU may not pay the invoice
 - In some cases, on transactions up to \$5000, if the vendor accepts a credit card and the service is not IT related, the purchase may be made without getting a PO, contact Accounting with questions if this occurs

Travel arrangements for guests:

- ALL TRAVEL ARRANGEMENTS MUST BE APPROVED IN ADVANCE OF TRAVEL. If you are making travel arrangements for guests or are planning to reimburse guests for their travel, please work with Accounting and we will assist you.

Paying students for services:

- Never pay a student for services without checking with the Accounting Dept or Human Resources first
- Students who get paid for services must go through Human Resources to be setup as an employee and may not begin work until they have spoken to Human Resources
- Income paid to a student without them setup as an employee will delay the payment

MSU MAIL SERVICES – how to use

- Go to MSU Procurement and Logistics: [click here](#)
- Scroll down and choose “mail services”
- Choose “service request”
- Login
- Choose “US Postal Service” (green box)
- Choose the type of service from the dropdown
- Complete the information needed
- Continued on next page for account information to use

MSU MAIL SERVICES – how to use – con't

Org Account Numbers				
	Law Review	International Law Review	Animal Natural Resource Law Review	SBA
Account	GA100709	GA100709	GA100711	GA100709
Sub-Account	LR063	ILR61	ANM90	SBA37
Org Ref ID	n/a	n/a	ANRLR	n/a

- You can click the box to save your information for future requests
- Click submit when done
- after.... Print the form and attach it to the items being mailed

Funding Accounts

- General Fund account –
 - this account is funded by MSU College of Law
 - the student organization works on the budget with Accounting for the next fiscal year
 - funds in this account are used for operational expenses during the school year
 - the balance on this account does not roll over from year to year, but the budgeted amount starts fresh each year
- Spartan Experience accounts
 - are accounts student organizations use for their fundraising monies
 - the funds carry over from year to year
 - these funds are raised by the student organization and generally can be spent based on the organization board approval
 - for limitations on this account see:
<https://spartanexperiences.msu.edu/about/handbook/regulations/student-group-regs-rulings-policies-ordinances/financial-accounts-student-organizations.html>

Signing Contracts

- Do not sign any contract as a representative of MSU (funding is provided by MSU). If there is a contract, contact Accounting and we can get it signed for you.
- If you are using funds from your Spartan Experience “fund raising” account and you have a contract, go to: [click here](#)

Questions and final information:

- Final questions?
- ACCTG@law.msu.edu

Shared by: Sharon Bassette