



Memberships and Subscriptions	
Responsible Official: Chief Financial Officer	Responsible Office: Procurement and Contract Services

### Policy Purpose

All governmental entities are required by state and federal law to establish and maintain a system of internal control. The purpose of this policy is to establish parameters for University memberships and subscriptions.

### Policy Statement

The University may be a member of an organization or maintain subscriptions when the membership or subscription is directly related to the goals and mission of the university.

The University may not pay the membership dues or subscriptions for individuals. An exception can be made if the organization does not permit institutional memberships or when an individual membership in the name of the institutional representative is less expensive than an institutional membership.

Membership dues that are part of the registration expense for an organizational meeting for which the University pays the expense of an employee to attend will be considered allowable membership dues.

Authority: All policies that are related to internal control (cash receipts, procurement, payment processing, accounting, budgeting) should use as authority the U.S. Government Accountability Office [Standards for Internal Control in the Federal Government GAO-14-704G](#) (the "Green Book") and the State of Tennessee [Internal Control and Compliance Manual for Governmental Entities and Other Audited Entities in Tennessee](#)

### Policy History

Effective Date: 11/10/17

Revision Date:

### Procedure (s)

Memberships and subscriptions, including renewals, are processed using a purchase order, Procard, or a check with order form.

## Procedure History

Effective Date: 11/10/17

Revision Date:

## Scope and Applicability

Primary: Business and Finance