

The seal of Kansas State University is partially visible on the left side of the slide. It features a circular design with the text "KANSAS STATE UNIVERSITY" and "FEBRUARY 1863" around the perimeter. In the center, there is a figure holding a sheaf of wheat and a plow, with the motto "WISDOM BY DEEDS" above it.

Departmental Student Organizations (DSOs)

All you want to know about DSOs

OBJECTIVES

- The difference between Departmental Student Organizations (DSO) and Independent Student Organizations (ISO)
- Enhance your understanding of DSOs
- Highlight Business Processes Guide
- Revenue Guide
- Resources

DSO vs ISO

DSO

- A DSO is part of the University
- Designated employee(s) of the dprt will develop, direct, & support the DSO as part of their KSU Employment
- A department/unit has approval authority over for DSOs
- DSO funds must be maintained in University accounts
- 100% of organization membership must be students
- Foundation accounts possible
- Motor Pool use possible
- Use K-State's tax exempt status, tax ID numbers & not for profit status
- Same use of K-State logos as dprt

ISO

- An ISO retains autonomy and is not part of the University
- University administrators are not involved in day to day activities
- Service to an ISO is outside of University employee's job duties & done outside normal business hours
- An ISO may co-sponsor official university events with a college/department/unit
- No funds of an ISO will be maintained in a University account
- 50% or greater of organization membership must be students
- Limited use of K-State logos and marks



Excerpts from DSO Business Processes Guide

- <https://www.k-state.edu/student-involvement/manage/secure/financial.html>
- DSO's may receive funds from the department, the Student Government Association (SGA), and organization activities.
- Funds from the department and SGA should be tracked separate from those that are collected from organization activities
- New DSO member account requests made to track organization activities/sales should contain "DSO" in the project name. It is also preferable to use "DSO" in the project 10 character general ledger segment (project number).
- DSO sales, including the selling of apparel, are subject to sales tax collection and reporting requirements ([PPM 6130 Kansas Sales Tax](#)).



- **University purchasing and payment policies and procedures apply to DSO expenditures ([PPM 6320 Document Completion Procedures](#) and [PPM 6310 Purchasing Procedures](#) for additional information).**
- **Payment of food and non-alcoholic beverages for club events are anticipated to be covered through membership dues or funds raised by the club, which have been deposited into DSO member accounts where more flexible payment guidelines will be applied for social and entertainment related expenditures. These accounts are separate from departmental funding and/or SGA funding for the DSO. Payment can be made directly to the vendor, or to reimburse the club member who purchased the items, with the note added to the Payment Voucher, “Funds collected for this purpose**



- **Travel on Behalf of University/Team Travel**

Students traveling on behalf of Kansas State University for the benefit of the University follow State policy for business travel reimbursement ([PPM 6410 Reimbursable Travel Expenses and Forms](#)). A department/club may choose to limit the reimbursement per a predetermined agreement. Business related student travel includes travel that benefits a DSO. Examples follow:

Student representing College/Department at a competition,

Student representing KSU at a organization conference or event

Student conducting recruitment that will benefit the University



Quick Revenue Code Guide

R6909 - Initial Funds Transferred from DSO account to KSU

R6909 – Sales Tax

R2290 – Sale of Commodities to Public (i.e. apparel items)

R2050 – Revenue from Educational Services Provided (i.e. speaking at events, presentations)

R2099 – Revenue for miscellaneous services/volunteer services provided

RESOURCES

- <http://www.k-state.edu/student-involvement/about.html>
 - Click on Managing your Organization Tab
- <https://www.k-state.edu/finsvcs/generalaccounting/>
 - Under Additional Resources Click on DSO Business Processes Guide
- Division of Financial Services @ 785-532-6202