Volunteer Costs

**POLICY CONTENTS**
Scope
Policy Statement
Reason for Policy
Procedures
History

**Scope**

Volunteer Programs/Activities subject to Nebraska Statute 81-1182.01 are those which include volunteers and providers performing services for which they are not paid and the university incurs expenses.

**Policy Statement**

Faculty, staff and students are not volunteers.
Advisory functions provided by non-university personnel are not considered volunteer programs/activities.

**Reason for Policy**

The State of Nebraska requires that all State Agencies segregate volunteer costs.

**Procedures**

Two general ledger accounts have been established to record volunteer program expenses:
• 523606 - Volunteer Miscellaneous Expenses
• 541510 - Volunteer Travel Expenses

**History**

This policy was developed and approved prior to the implementation of the campus policy development and approval process approved by the Chancellor’s Cabinet in October 2015.

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