

COMPTROLLER POLICY MANUAL

 <b>NORTHERN ARIZONA UNIVERSITY</b>	<b>POLICY: CMP 213</b>
	Section: 200 Departments
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	Responsible office: Comptroller
	Origination date: 01/01/2000
<b>Subject: Establishment of Sale and Resale Activities</b>	Effective date: 03/22/2000
	Revision date: 12/4/2014

**PURPOSE**

To define when the university may engage in sale and resale activities and to establish guidelines for compliance with the overall University mission in accordance with applicable Federal and State laws and [Arizona Board of Regents Policy 1-105](#) regarding competition with free enterprise.

**SOURCES**

- Arizona Revised Statutes § 41 2753
- Arizona Board of Regents Policy Manual 1-105
- University policy

**BACKGROUND**


State law and regents’ policy require the university to avoid competition with private enterprise. Unless specifically authorized by statute, the university may not provide to the general public goods, services, or facilities that are practically available from private enterprise unless the provision of the goods, service, or facility offers a valuable educational or research experience for students as part of their education or fulfills the public service mission of the university. In addition, the university may not provide to students, faculty, staff, or invited guests goods, services, or facilities that are practically available from private enterprise except as authorized by the Board of Regents.

**APPLICABILITY**

All University Departments, both on campus and off campus (statewide) sites.

<b>CMP 213: Establishment of Sale and Resale Activities</b>
<p><b>Authorized NAU Sale and Resale Activities</b></p> <ul style="list-style-type: none"> <li>• Student and Departmental Account Services</li> <li>• NAU Bookstore (under contract with Follet)</li> <li>• Postal Services</li> <li>• Campus Health Services</li> <li>• Cline Library</li> <li>• Property Administration</li> </ul>

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**CMP 213: Establishment of Sale and Resale Activities**

- Dental Hygiene Clinic
- Physical Therapy
- Central Ticket Office
- Student Union
- NAU Skydome
- Parking & Shuttle Services
- Transportation Services
- Residence Life
- Performing Arts
- Wall Aquatic Center

All new sale and resale activities must be approved by the Vice President for Finance & Administration.

**Definitions**

Sale and Resale Activity

A program that sells goods and or services primarily to individuals for personal use rather than to university departments or programs for official use. Payments made by individuals are the primary source of revenue for a resale activity.

Invited Guest

A person who enters a campus for an educational, research, or public service activity, and not primarily to purchase or receive goods or services not related to the educational, research, or public service activities of the university.


Service Center

A program that sells goods and/or services primarily to university departments or programs for official use. Interdepartmental billings are the primary source of revenue for a service center.

**Procedure**

1. All sale and resale activities will adhere to all applicable laws pertaining to collection of sales taxes. See [CMP 108](#) regarding sales tax.
2. All sale and resale activities will follow the procedures for Deposits of University funds in [CMP 301-01](#) and [CMP 301-04](#) Authorization to Accept Credit Cards.

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### **CMP 213: Establishment of Sale and Resale Activities**

3. Requests to establish a new resale activity will be submitted through the Comptroller's Office to the Vice President for Finance & Administration for approval.
4. Requests to establish a new resale activity must include the following information:
  - a) Evidence that the proposed resale activity offers or supports a valuable educational or research experience for students as part of their education or fulfills the public service mission of the university OR evidence that the goods and/or services to be provided are not practically available from private enterprise, OR if available, do not satisfy the objective of the program.
  - b) Evidence that similar goods or services are not already being provided by another university department or program.
  - c) A completed new Department Application Form, in accordance with [CMP 202](#).
  - d) A proposed operating budget.

Requests will be submitted to the Comptroller's Office. If the request is approved, the Comptroller's Office will forward the request to the Vice President for Finance & Administration for final review and approval.

### **CROSS-REFERENCES**

[CMP 108 - Sales Tax](#)

[CMP 202 Establishment of Departments](#)

[CMP 214 Rental of NAU Facilities](#)

[CMP 301-01 Deposits of University Funds](#)

[CMP 301-04 Authorization to Accept Credit Cards](#)

[CMP 306 NAU Event Ticketing](#)