PURPOSE

To provide information regarding Federal Sponsored Accounts in the Purchasing Card Program at Northern Arizona University.

POLICY

PUR 801-04-01: Federal Sponsored Accounts
Federal sponsored accounts and federal funds that are passed through an agency shall strictly adhere to all Office of Management and Budget (OMB) Circular Number A-21 guidelines. These guidelines restrict the purchase of specific items on federally sponsored accounts. Note that some restrictions may be in direct conflict with purchases allowed under the University’s Purchasing Card and Procurement policies.

Restrictions/Limitations include:

- Alcoholic beverages are not allowable.
- Subscriptions are generally not allowable, except for business, professional, or technical periodicals.
- Books are generally allowable, but the direct benefit to the project shall be verified.
- Membership dues are not allowable.
- Conference registration fees are allowable. If subscription fee and membership dues are rolled into a registration fee and there is no way to ascertain the component cost of each part, the whole amount would be allowable. If there is a breakdown of costs, only the registration fee is allowable.
- Hosting expenses are generally not allowable.
- Fines and penalties are not allowable.
- Insurance payments are not allowable.

Line item detail shall be required on all Purchasing Card authorization slips, cash register tapes, and/or paid invoices.

Questions concerning the types of expenses allowed on federally sponsored accounts shall be directed to:

Post Award Accounting Services and Fiscal Compliance
Telephone: (928) 523-6089

CROSS REFERENCE