

Payments for Memberships in Social Organizations

FIN-ACC-I-70



About This Policy

Effective Date:

07-01-1992

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Responsible University Office:

Financial Management Services

Responsible University Administrator:

Vice President and Chief Financial Officer

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Scope

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Policy Statement

Payments for memberships in social organizations cannot be paid with university funds.

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Reason For Policy

To establish the rules for paying memberships in social organizations. OMB Circular A-21 specifically disallows these types of expenses as a direct or indirect cost charged to grants and contracts.

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Procedure

Payment for memberships in social organizations can be made by utilizing an Indiana University Foundation account.

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Definitions

Examples of **social organizations** are clubs, golf course membership dues, sororities, fraternities and civic organizations.

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History

The source to this policy is:

Office of Management and Budget (OMB) A-21 on Disallowances for Indirect Cost