

Payments for Memberships in Social Organizations

FIN-ACC-70

About This Policy

Effective Dates:

07-01-1992

Last Updated:

05-11-2014

Responsible University Administrator:

Vice President and Chief Financial Officer

Policy Contact:

Anna Jensen

Associate Vice President and University Controller

Office of Financial Management Services

anjensen@iu.edu

Scope

All Indiana University units and employees.

Policy Statement

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

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.

Procedure

-

Definitions

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

History

The source to this policy is:

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

The policy was updated in May 11, 2015 to delete text in Procedures section as none is needed.

Related Information

[Indiana University Foundation Restricted Accounts policy](#)