The University receives millions of dollars each year from the Federal government. Additional documents and procedures are often required for the use of such funds. For the University FOAP setup, those funds starting with “21” are federal funds. Federal funds will be reviewed by the Office of Research Accounting (SPAR) if the transaction is greater than $10,000. In addition, ARRA funds will have additional requirements and will be approved by SPAR for all dollar amounts.

Anytime federal funds are used to purchase equipment and the amount is greater than $5,000, one of the federal equipment forms in TechBuy should be used and those transactions will be reviewed by the Office of Research Services.

Purchases with federal funds shall follow the federal government’s rules and regulations. These rules and regulations can be quite detailed, so departments are encouraged to work with Purchasing, SPAR, and the Office of Research Services to ensure that the transactions are compliant.

Any purchases greater than $25,000 shall be thoroughly reviewed to make sure the vendor is not listed on the Federal Debarment list https://www.sam.gov/.

Additional clauses have been added to the University’s Purchasing Terms and Conditions to ensure vendors are complying with federal acquisition rules.

Resources:

**Link to Office of Research Accounting** for resources relating to federal funds

**Link to 2 CFR, Part 220** (formerly OMB circular A-21) for cost principles

**Link to 2 CFR, Part 215** (formerly OMB circular A-110) for administrative requirements

**Link to OMB circular A-133** for audit requirements