

University of North Carolina School of the Arts Expenditure Guidelines

This matrix is intended to assist the user in identifying the appropriate method of payment for common expenditures. For more information about a specific category, please consult the Purchasing or P-Card websites for the full text of the applicable policy. All standing NC State Contracts must be observed.

The source of funding must always be considered when determining whether an expenditure will be allowable. Categories that are designated as "Foundation Funds Only" are only considered allowable when charged to Foundation funds.

Symbol Key: X Preferred Method of Payment, * Acceptable alternate payment method, \$ Requisition required when amount exceeds \$5,000, F Only Allowable when Foundation funds are used														
Category	Transaction Type					P-Card	Requisition	Direct Pay Form	Travel Authorization Form	Requires PRIOR Approval	Foundation Funds Only	Contract Exists	Notes	Account
Advertisements	Recruiting, Display Ad, Outdoor Billboard, Television, Radio, Internet, Newspaper, Magazine, Journals	X	\$	*									-Payment may be made via Direct Pay Form if P-Card / PO is not accepted. -Contracts must be reviewed by Director of Campus Procurement Services.	730700
Air Fare					X								-Out-of-State only -Restrictions apply, see University Travel Policies	731210
Alcoholic Beverages									X				FOUNDATION FUNDS ONLY	FOUNDATION
Alterations	For Uniforms	X												721200
Appliances: Refrigerators, Microwaves, etc.			X										Allowable only when needed for instructional use or to replace original building equipment.	755900
APPS for Mobile Devices (Apple)	iPod, iPhone		X										Must process a requisition to purchase an APP Voucher. Contact IT for assistance with voucher.	752200
Awards & Recognition (UNCSA employee and related to University employment)													Processed through Human Resources	N/A
Awards and Prizes (STUDENTS only)	Student Participation Prizes			X									Must provide documentation for what the prize was given for and also include the student's name who received the prize. (ITF Funds Only)	729900
Books		X	\$										NON-LIBRARY	723000
Bottled Water Service	Consumed by UNCSA employees	X	\$										Institutional Trust Funds Only	722200
Business Luncheon	Catered	X	\$	*									Institutional Trust Funds Only	722200
Cards	Holiday/Greeting Cards								X				FOUNDATION FUNDS ONLY	FOUNDATION
Catering for Business Meetings		X	\$										A Catering Sheet from Aramark must be submitted with the requisition. Also, a listing of participants must be included. (ITF FUNDS ONLY)	722200

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Cellular Phones & Service									MCD Paperwork must be routed and forwarded to IT for purchase.	732201
Clothing and/or Uniforms		X	\$							721100
Coffee, cream, sugar, soft drinks, water, cups, napkins, etc.	Consumed by UNCSA employees						X		FOUNDATION FUNDS ONLY	FOUNDATION
Computers	Desktop, Laptop, Tablets, Docking Stations		X			X		X	Computer systems not purchased from contract vendor must be competitively bid if over \$5000. IT Approval Required for ALL Computer, Laptop, Tablet and Dock Purchases.	752100
Computers	Peripherals		X			X		X	State & GA Contracts available / IT Approval Required .	726000
Conference and Seminar Meeting Rooms	Meeting room(s) booked at a hotel with audio visual and/or presentation equipment for University hosted events		X						Contracts must be reviewed by Director of Campus Procurement Services	741190
Conference Registration Fees	IN STATE	X			*				Payment may be made via Travel Authorization Form if P-Card is not accepted.	731190
Conference Registration Fees	OUT OF STATE	X			*				Payment may be made via Travel Authorization Form if P-Card is not accepted.	731290
Copying	Off Campus	X	\$							730400
Decorations and Party Supplies							X		Must be charged to foundation funds unless there is a valid business purpose for the purchase (Ex. Student activities).	FOUNDATION
Dry Cleaning and Laundry		X	\$						For University Business Only.	718982
EBay Purchases		X				X			With prior approval from P-Card Services. Must meet certain criteria.	Various
Event Charges (Table Rentals, Booth Rentals, Electrical/Data Connections)		X	\$							741900

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Express Mail Service	Packages, Overnight					X			Should be handled through Campus Mail Services - if mailing will happen after business hours, pre-approval is required from Campus Mail Services to ensure proper account numbers are utilized.	732500
Flower Arrangements	Honors Day, Graduation, or other official University Functions	X							Flower Arrangements used for decorative purposes - not flowers as gifts or recognition.	729900
Flower Arrangements	Congratulatory, Funeral, Illness, Administrative Professional's Day	*					X		FOUNDATION FUNDS - OR - UNRESTRICTED ITF FUNDS ONLY	FOUNDATION
Food Items in Bulk	Groceries purchased for business related meetings, conferences, student activities, etc.	X							Documentation must be provided in the P-Card Packet that shows attendees and gives information on event.	722000
Framing	Framing for Pictures, etc.	X	\$						Framing can't be done for decorative purposes. Items framed must be information or historical in nature.	726000
Furniture	Office Furniture		X					X		751100
Gifts		X							-Restrictions apply, see University Spending Policies and Request for Honarium Form for details on Gifts - NO STATE FUNDS	729900
Golf Carts or Similar Vehicles			X						All vehicles / Golf Carts must be BLACK in color.	754901
Items for Resale		X	\$							727000
Lease & Rental of Equipment			X							743100
Lease & Rental of Real Estate				X		X			Contact Facilities Management for approval	741100/741200
Lodging	Out-of-State Travel for UNCSCA Employees				X				Restrictions apply, see University Travel Policies	731240
Lodging	In-State Travel for UNCSCA Employees				X				Subject to In-State per diem	731140
Lodging	Speakers, Guest, Lecturers, Student Groups (Non-Employee)				X				Lodging for non-UNCSCA employees is not subject to per diem and should be in State.	731140
Maintenance or Service Agreements			X							74 or 71 POOL
Meals (excluding catering)	Meals during Out of State Travel for UNCSCA Employees				X				Subject to Out-of-State per diem, see University Travel Policies	731250
Meals (excluding catering)	Meals during In-State Travel for UNCSCA Employees				X				Subject to In-State per diem, see University Travel Policies	731150

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Meals (excluding catering)	Meals during Out of Country Travel for UNCSCA Employees				X				Subject to Out of Country Per Diem Rates and requires Chancellor's Signature	731350
Membership Dues		X	\$	*					Memberships must be for the good / betterment of the University.	735491
Moving Expenses	Moving Company	X	\$						For Relocation of Campus owned equipment and goods.	732600
Office Supplies		X	\$					X	Office Depot/FSI Office/Amazon	726000
Parts for In-House Repairs		X	\$			X			All repairs to buildings (internal and external) must be approved by Facilities Management.	724000
Postage	Stamps	X								732500
Printing	Business Cards, Letterhead, Envelopes, etc.	X	\$						Wallace Printing handles the printing of University stationary, business cards, etc. Bid Thresholds Apply to Print Jobs.	730400
Professional Services Contractual Agreements	For Professional Services Contracts associated with an Agency, then it is subject to BID Thresholds / Exemptions and a PSA will be required.		X			X			Contact Campus Procurement Services for Assistance in determining if Professional Services - not associated with an Independent Contractor will require bidding.	Typically 71800P
Professional Services Contractual Agreements	For Independent Contractors - Complete a 303 and a PSA.		X	*		X				Typically 71800P
Refreshments (Coffee, cream, sugar, soft drinks, water, cups, napkins, etc.)	Consumed by UNCSCA employees						X		FOUNDATION FUNDS ONLY	Foundation
Repair of Equipment		X	\$						Use P-Card if expected cost is to be under \$5000. If cost will exceed this threshold, then a requisition must be processed.	730550
Royalties		X	\$						Use P-Card if cost is to be under \$5000. If cost will exceed this threshold, then a requisition must be processed.	735498
Signage	Permanently affixed outdoor signage		X			X			Must be approved by Facilities Management.	Various
Software	Off the shelf, not requiring a signed license agreement	X	\$			X		X	IT Approval Required for all Software Purchases.	752200
Software	Requiring signed license agreement		X			X			IT Approval Required for all Software Purchases.	752200

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