

# Financial System Special Category ID Definitions

**Please note that when reference is made to Small Purchases under \$5,000.00, that includes the cost of the goods, shipping, tax and any other related charges.**

**Special Category ID Codes are for payments less than \$5,000 except where an exception is noted below.**

## **888SP– Routine Small Purchases < \$5,000 (Previously 999SP)**

This category should be used for any purchase of goods or services with a **total dollar value below \$5,000**. Category ID must be changed if one of other special categories is applicable to your purchase.

## **888PO – Purchase Order Vouchers (AP use only) (Previously 999SC)**

This category indicates a Purchase Order Voucher. It is for internal to Accounts Payable use only.

## **88904 – Employee Reimbursements < \$5,000 (Previously NA04)**

Used for repayment of a purchase made with the employee's personal funds, when there was expectation that s/he would be reimbursed. The act of reimbursing an employee is appropriate but must be used with restraint, having certain departmental controls established. Employees may be reimbursed only for university related expenses less than \$5,000. Employee reimbursements \$5,000 and above for university business related expenses are not allowed. Operational purchases should be handled through the university's normal procurement process. Employee reimbursements must not be used to circumvent either university policies or the purchasing process.

## **999CB – Charter Bus Service**

This category must be used for any purchase of chartered bus service below \$5,000. Chartered bus service must be purchased from a vendor with demonstrated insurance qualifications. The list of vendors is maintained at:

<http://www7.acs.ncsu.edu/materialsmgmt/purchasing/guidelines/requirements/charter.htm> Purchases \$5,000 and above must be submitted on a purchase requisition and a selected vendor must demonstrate insurance requirements

## **99904 – Carpet**

This category must be used for any purchase of carpet valued at \$2,500 or less. If the total value is **above \$2,500 it must be submitted on a purchase requisition**. (This is an exception to the \$5,000 spending delegation because of mandated state inspection requirements.)

**99905 – Blinds**

This category must be used for any purchase of window blinds valued at \$2,500 or less. If the total value is **above \$2,500 it must be submitted on a purchase requisition**. (This is an exception to the \$5,000 spending delegation because of mandated state inspection requirements.)

**99906 – Independent Contractors < \$5,000**

This category must be used on the voucher for any payment to an individual for contractual services below \$5,000. If the total dollar value is \$5,000 or above, it must be submitted on a purchase requisition. (A contract document does not replace an invoice or the requirement to seek competition when the project is greater than \$5,000.)

**99909 – Business Moving Expenses <\$5,000 (Only use on Small Purchase Vouchers)**

This category must be used for any payment to a vendor for campus business offices, lab, equipment or building moving service. If the total dollar value is \$5,000 or above, it must be submitted on a purchase requisition.

**99910 – Academic Services**

This category must be used for any payment for services rendered to include: instructional services, curriculum development and academically oriented research. This exemption does not, however, include the use of consultants for the primary purpose of assisting administrators with management decisions.

**99911 – Advertising**

This category must be used for any payment for advertising and there is no restriction on the value of the project. Advertising includes but is not limited to: job announcements in newspapers and/or educational journals, event notifications in newspapers and/or educational journals, radio or television announcements, etc.

**99914 - Conference/Banquet**

This category must be used for any payment for non-employee related conference/banquet. There is no spending delegation restriction on a payment using this category code.

**(Employee related expenses must use category NA11.)** These expenses include: registration fees, facility fees, and food. Purchases for University equipment and supplies that will be used at a conference/banquet must be handled in accordance with normal University purchasing policies.

**99916 - Credit Card Payments**

This category must be used for any payments made to credit card companies for purchases of goods and/or services. There is no spending delegation restriction on a payment using this category code. This category does not cover purchases made on the University Purchasing (Visa) Card or direct payment for charges made using an employee's personal card. Credit Card payments over \$5,000 do not require a purchase requisition, but this category code must be used on the voucher.

**99918 - Governmental Agencies – State/Federal**

This category must be used for any payments made to a City, County, State or Federal government agency (including State Universities). There is no spending delegation restriction on a payment using this category code.

**99920 – Honorariums < \$5,000**

This category must be used for any payments made for professional services rendered where custom or propriety forbids the setting of fees. An honorarium is considered a payment or reward where the primary interest is to confer distinction on, or to symbolize respect, esteem, or admiration for the recipient. Any payment \$5,000 or above must be submitted on a purchase requisition.

**99921 – Foods, Institutional**

This category must be used for any payments made for **food served in University facilities** and there is no spending delegation restriction on a payment using this category code.

**These payments are made against contracts established through the purchasing process.**

**99923 – Medical Services and/or Legal Services**

This category must be used for any payments for medical services and/or outside legal services and there is no restriction on the value of a payment. Services include but are not limited to: legal services not available through the University's Office of General Counsel, staff medical examinations, staff medical tests, drug screenings, etc.

**99924 – Organizational Memberships**

This category must be used for any payments made for memberships and there is no restriction on the value of a payment. Memberships could include: educational groups, professional groups and other organizations.

**99925 – Performing Artists/Agencies**

This category must be used for any payments for performing artists/agencies and there is no restriction on the value of a payment. Performing artists include, but are not necessarily limited to: actors/actresses, dancers, musicians, comedians, speakers, etc.

**99926 – Publications – Preprinted Documents**

This category must be used for any payments made to publishing companies or authorized agencies for preprinted publications and there is no restriction on the value of a payment. Preprinted publications could include: newspapers, published books, articles, magazines, and pre-printed standardized test materials.

**99928 – Subscriptions**

This category must be used for any payments made for subscriptions and there is no restriction on the value of a payment. Subscriptions could include: magazines, newspapers, books, trade journal and on-line services.

**NA01 – Award Payments**

This category must be used for any payments made for awards given to University employees, and there is no restriction on the value of a payment.

**NA06 – Projects Exempt from Food Cost and Travel Regulations**

This category may be used for payments with University trust funds, as defined by the University Treasurer's Office, which are not subject to food cost spend guidelines and travel regulations. A current list of defined trust funds can be found at the following web address: