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**Spending Guidelines**

(Revised [November 2023](#_99jkrc9t1zh3))

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## DEFINITIONS

| **TERM** | **DEFINITION** | **TERM** |
| --- | --- | --- |
| **Account** | Accounting classification of a transaction used in reporting and tracking of resources.   * 1xxxx - Asset * 2xxxx - Liability * 3xxxx - Fund Balance * 4xxxx - Revenues * 5xxxx - Expenses | |
| **Class** | Additional reporting field assigned to a project to give the ability to group transactions by source and type of resources. | |
| **Department (OUC)** | Department ID (aka Organizational Unit Code) is the departmental hierarchy used to identify and manage operational units within the university. It is reported at the two digit, four digit and six digit levels. | |
| **Fund** | Label that indicates the source of resources:   * 160xx - State Appropriated Funds * 4xxxx - Capital Improvement Funds * 07xxx - External Foundations * 91000 - Institutional Trust Funds | |
| **Project ID** | Key chartfield for all financial transactions. The number assigned to track receipt and spending of like resources. Has a length of 6 digits example: 234567. Can have phases which add an additional 5 digits (i.e. 234567-12345). | |
| **Program** | Additional reporting field to identify the uses of resources. I.e. Instruction, Research, Financial Aid, Administration, etc. | |

## CHAPTER 1: Introduction

One of the unique characteristics of being a public university is the wide variety of sources of funds that we manage, each of which has its own spending characteristics. This guide has been developed to help employees become knowledgeable of the rules, regulations and precedents that have been put in place to ensure that wise spending decisions are made at all times. Through this knowledge, university employees will be empowered to carry out the university’s mission effectively while engaging in spending practices that are legal, fiscally responsible, and politically sound.

Employees are stewards of the university’s resources and accountable to numerous stakeholders. Setting a high standard of ethical behavior and following established checks and balances protects both the university and the employee.

### Exceptions and Interpretations

Every attempt has been made to make these guidelines comprehensive; however, no set of guidelines can be written to address every possible expenditure decision that may arise. Additional spending guidance can be accessed through existing [resources](#_t006bfi624qi).

There may be allowable expenditures that are in the best interest of the university but fall outside these guidelines or those stated in other existing [resources](#_t006bfi624qi). If a business case exists where an exception to the guidelines may be justified, an exception request should be submitted through the unit’s Business Lead. The appropriate Central Office (University Controller, Budget office, Contracts & Grants, Procurement & Business Services, etc) will work with the Business Lead to gather relevant information, determine the latitude available on the request, review the business purpose of the request, determine the risk to the university, and address any other options that may be available.

If you are unable to find the specific category or transaction type in this document, please reach out to the [Controller’s Office](#_1f5o1jlmg8t0) for assistance.

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### Appearance and Reasonableness Tests

Employees have a fiscal responsibility to ensure the proper management of university funds, as well as to avoid the appearance of poor management of funds. Some financial transactions may be within the “letter of the law” and still reflect badly on the university and the department. To guide the decision before committing to the expenditure, the “Appearance and Reasonableness Test” should be applied.

The Appearance and Reasonableness Test consists of two questions:

1. If placed on the front page of a newspaper or social media account, how would this activity look to external constituents?
2. Is this activity necessary for our employees to do their job or for the university to carry on its normal business/mission?

#### Administrative and Management Controls

Administrative and management controls are established to ensure that the transactions in the financial system are recorded accurately and that the requirements of university, state and federal regulations are met. Many checks, edits and restrictions are built into the university’s financial infrastructure but it is the responsibility of each unit’s management to ensure that proper procedures, staffing and training are in place to properly and accurately acquire, record and report financial activities.

### Roles and Responsibilities

#### Department/College Business Lead

The department or college business lead is responsible for establishing and maintaining proper controls and procedures to ensure that their unit complies with all applicable university, state and federal requirements.

Areas of responsibility include:

* Compliance with state purchasing rules and regulations
* Compliance with the various requirements for contracts and grants in their unit
* Complete and accurate accounting of financial transactions
* Proper internal controls and separation of duties
* Maintenance of required budgets and regular analysis of budget vs actuals
* Regular observance of unit activities to identify areas of concern, determine risk, or to spot fraud and/or misappropriation of funds

#### Project Custodian

The project custodians, individuals responsible for the funds in a project, are responsible for making sure that:

* Proper documentation procedures are followed for projects for which they are responsible, in compliance with [REG 07.05.01,REG 07.05.01 – Payments – Documentation Requirement for Expenditures](https://policies.ncsu.edu/regulation/reg-07-05-01-payments-documentation-requirement-for-expenditures/).
* Only authorized expenditures, based on the fund source, are charged to a project.
* Personnel charged with making entries to the project are appropriately trained.
* Projects are reconciled at least monthly and any incorrect or inappropriate transactions are corrected. If fraud or malfeasance is suspected, reporting promptly to the appropriate responsible person, (Business Lead, Controller, Internal Audit).
* Maintain a positive or zero cash balance on trust fund projects unless specifically exempted from this requirement in writing by the Vice Chancellor for Finance and Administration.

### Contact Information

For assistance with the Spending Guidelines, please contact Fran Lawrence, University Controller, at [fhlawren@ncsu.edu](mailto:fhlawren@ncsu.edu).

## CHAPTER 2: All Fund Sources

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### Payments to Employees

Regardless of the funding source, payments to employees are limited to authorized reimbursements, authorized awards, or authorized salaries. Payments to employees for compensation for work must follow guidelines published by University Human Resources and must be initiated through the payroll system. Personal reimbursements for items such as supplies, travel or meals to an employee must be pre-approved by an individual at a higher level of authority in the university’s organization. Personal purchases cannot take advantage of the university’s tax exempt status (sales tax) or its pricing power achieved through the MarketPlace.

Personal reimbursements for items and supplies should be for:

* Emergencies only
* Not for the daily operational needs of the departments
* Limited in scope and dollar amount

These purchases should normally be made with prior planning and through the PCard, MarketPlace, small purchase voucher or requisition process. Any such approved reimbursement must be documented appropriately for the expenditure and follow all policies, procedures and guidelines.

### Travel Reimbursements and Expenditures

A complete set of rules and information can be found within The [Travel Manual](https://docs.google.com/document/u/0/d/1PYbqQGx38xGNdvmSXbpz_LAzIZu0jrp0tTysIOk5pc0/edit). After signing in with a Unity ID, employees can access all relevant rules, training and forms.

The [Travel Manual](https://docs.google.com/document/u/0/d/1PYbqQGx38xGNdvmSXbpz_LAzIZu0jrp0tTysIOk5pc0/edit) presents travel guidelines that expand upon the State of North Carolina travel policies and regulations found in the [OSBM Budget Manual, Section 5](https://www.osbm.nc.gov/budget/budget-manual#Sect50).

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### Adverse Weather Events and Other Emergency Conditions

In the event of emergency weather conditions, certain department personnel may have a role that is critical to ensure the health, safety and welfare of the university community and its animals. Examples of personnel who might fit this criteria are key individuals from the following divisions, departments, and colleges:

* Facilities
* Dining
* University Housing
* Transportation
* Police Department
* Office of Information Technology
* College of Veterinary Medicine
* College of Agriculture and Life Sciences
* Other support or research services

Under emergency circumstances, units that have these critical functions may make prudent and reasonable lodging and/or meal arrangements for critical employees who must be present at the university. These expenses may be paid from normal operating budgets, regardless of source of funding.

For example, when local weather forecasts indicate a high probability that roads will be impassable and hazardous to traverse, Facilities or the College of Veterinary Medicine may make arrangements with University Housing or at a local motel that is located within walking distance of their campus building.

Requests for payment for these expenses should be clearly documented, including:

1. The nature of the emergency
2. The names of personnel covered
3. Date(s) and time(s) of the event
4. Any other relevant information that might serve to justify the expenditures

### Cancellations of Travel Reservations

Penalties and charges resulting from the cancellation of travel reservations (including airline tickets, hotel reservations and conference registrations) may be paid by a department if the employee’s travel has been approved in advance and the cancellation or change is made at the direction of and/or for the convenience of the department.

### Travel Restrictions

In the event of critical circumstances beyond the control of the employee, such as a national emergency, a pandemic, etc., the department may pay the penalties and charges resulting from the cancellation of prepaid travel reservations as long as these were made *prior* to the date of any university, state or national/international travel restrictions.

The only allowable prepaid travel expenses are:

* Airfare
* Conference registration fees
* Lodging, which requires a deposit to secure the reservation not to exceed the rate equivalent to one night of lodging

It is the traveler’s responsibility to ensure that travel plans are fully canceled, including transportation, registration fees, lodging, insurance, medication, tours, tuition, visas, etc. Travel reservations and prepaid expenses that are not fully canceled have higher cancellation costs due to the loss of refunds when cancellation criteria has not been met, incurring no-show fees and the loss of airfare/hotel credits.

If non-refundable travel expenses were incurred, a credit for the non-refundable travel expense, especially airfare, should be received. Any credits received for supported and paid travel must be used for future travel.

Travelers cannot ‘buy’ the credit from the university for personal use.

### Relocation Allowance

When authorized, and in accordance with [POL 05.15.03](https://policies.ncsu.edu/policy/pol-05-15-03/), moving allowances for new employees must be paid from discretionary or foundation funds. Guidance related to process and requirements is available in the [Relocation Allowance](https://controller.ofa.ncsu.edu/vendor_payments/relocation-allowance/) page of the Controller’s Office website.

Please note that moving allowances are fully taxable as income.

### Mobile Communication Device (MCD) Allowance

Eligible employees may be provided an MCD allowance to subsidize the business use of their personal devices, in lieu of assigning a university-owned device. This allowance must be recertified each year to document cost and approval.

Please keep in mind that this policy does not include home internet or wifi, which is the responsibility of the employee and is not reimbursable unless a specific, documented, exception is made. Full description of the policy, process and eligibility is available on the Controller’s Office website under [Mobile Communication Device Policy](https://controller.ofa.ncsu.edu/accounts-payable/mobile-communication-device-policy/).

### Best Practices for Buying at NC State

| **Order**  **Type** | **Description** | **Dollar Limit** | **Method(s) Used** | **Regulation** | **Learn More** |
| --- | --- | --- | --- | --- | --- |
| Small Dollar Purchases  (<$4,999) | Orders of supply items up to the departmental delegation level ($4,999) | $4,999 | [MarketPlace](https://procurement.ofa.ncsu.edu/purchasing/marketplace/)  [PCard](https://procurement.ofa.ncsu.edu/purchasing/card-services/) | [REG 07.45.05](https://policies.ncsu.edu/regulation/reg-07-45-05/)  [Shop the MarketPlace 2021 3D Memo](https://3dmemos.ncsu.edu/memo/shop-the-marketplace-first-initiative-2/)  [Shop the MarketPlace First Initiative 2020 3D Memo](https://3dmemos.ncsu.edu/memo/shop-the-marketplace-first-initiative/) | [MarketPlace Manual](https://docs.google.com/document/u/0/d/1FLqCIRhsliTPoA28_vFvNoi_3kr7k7TxG3yQEJ-MMi8/edit)  [PCard Manual for Cardholders](https://docs.google.com/document/u/0/d/1LxVHX3k7qSTtmHOSqnfvb6s-WcXQ6F9NuG6RvhezgoU/edit) |
| Large Dollar Purchases  (>$5,000) | Goods and services >$5,000 | None | 1. Initiate a Requisition  2. A Purchase Order (PO) is sent to the selected supplier | [State Statute 143-52](https://www.ncleg.net/enactedlegislation/statutes/html/bysection/chapter_143/gs_143-52.html#:~:text=All%20contract%20information%20shall%20be,proprietary%20information%20may%20remain%20confidential.) | [Purchasing Manual: Introduction to Procurement](https://docs.google.com/document/d/1VDgFDs7pzqfLPTwS7azT77KoIHCiKrPD2k5Luz_YQ9w/edit?usp=sharing)  [Purchasing Manual: Introduction to Procurement](https://docs.google.com/document/d/1VDgFDs7pzqfLPTwS7azT77KoIHCiKrPD2k5Luz_YQ9w/edit?usp=sharing) |
| Service Agreements | Services performed by an outside supplier | None | 1. Complete [Contract Review Form](https://esmsolutions.agiloft.com/gui2/samlssologin.jsp?project=NC+State&console=0&state=main&gui=enduser&euiurl=/eui2template/main.php)  2. Department initiates a requisition if >$5,000  3. Procurement Services creates PO from requisition if >$5,000 | [Procurement Contract Manual](https://docs.google.com/document/d/1fE76AFJX877BtnSeSMMVlH_xaQElMXtwPco9yUiF_4k/edit?usp=sharing) |

### Account Codes

Account codes are categorization codes that must be used when processing financial transactions to identify various classes of financial activity such as tuition receipts, appropriations, sales, salaries, travel and supplies. Accounts provide the accounting system with a more detailed breakdown within the general ledger.

This coding scheme gives the university the ability to create reports that include the various classes of revenues and expenses to illustrate the university’s financial position. For additional information and to access the current Chart of Accounts, please review the [Guidelines and Reference](https://controller.ofa.ncsu.edu/resources/guidelines-and-reference/) (Accounting System Information section) page in the University Controller’s website.

### Program Codes

Program codes are assigned to financial transactions to classify that activity by its function, such as instruction, institutional support, research or public service.

These codes are not entered manually but are assigned to a project by the appropriate central office and are automatically applied to each financial transaction as it is entered. Because of the need to report financial activity by function, a project may not have more than one program code.

The program code assigned to a project gives more information as to how that project’s funds are intended to be used. Program codes may impact the way funds can be spent.

For example, expenditures for scholarships may only be made from projects with the Student Financial Aid (230) program code.

Please review the [Program Codes](https://controller.ofa.ncsu.edu/accounts-payable/program-codes/) page in the University Controller’s website to access program code definitions.

## CHAPTER 3: Guidelines for Specific Fund Types

The table below breaks out project groups by type of funding received. This is helpful in determining what type of guidelines are specific to a project.

Another helpful classification is Program Code. A [list of program codes](https://controller.ofa.ncsu.edu/accounts-payable/program-codes/) and how they are used is available on the Controller’s website.

### Identification of Fund Type

| **Type of Funding Source** | **Project Starts With** | **Fund Code** | **Class Code** | |
| --- | --- | --- | --- | --- |
| [**State Appropriations: Academic Affairs**](#_oq7kj2g24pfz) | 20 through 24 | 16030 | 212  215  216 | State Appropriated  Distance Education  Pass through Transfer |
| [**Facilities & Administration Receipts**](#_qaalrcrlyb51) | 25 through 29 | 91000 | 261  262 | F&A - University Revenues  F&A - Overhead/Indirect Costs |
| [**State Appropriations: Academic Affairs**](#_oq7kj2g24pfz) | 30 through 34 | 16030 | 23375  23376  23377  23379 | EdTech Fee prior to FY13  Appropriated Receipts  External Consortiums  Premium Tuition |
| [**Auxiliary Sales and Sales and Service**](#_4s6b6exd76yw) | 35 through 39 | 91000 | 11  32  33  3410  3420  35  36  37  38 | Clearing  Auxiliaries  Discretionary  Service center w/user rate  Service center w/o user rate  Student Fees  Vet School  Centennial Campus  Misc Sales and Service |
| [**Education and Technology Fees**](#_hwwrwyaizto)[**1**](#iwmdbqcdfofa) | 361xxx | 91000 | 39 | Education & Technology Fee ETF |
| [**Agricultural Research**](#_oq7kj2g24pfz) | 40 through 43 | 16031 | 41xx | State and Federal Appropriations |
| [**Cooperative Extension**](#_oq7kj2g24pfz) | 44 through 49 | 16032 | 42xx | State and Federal Appropriations |
| [**Contracts & Grants**](#_z71rf46jjcii) | 50 through 59 | 91000 | 501  502  503  504  599 | Federal  State  Private  Other  Suspense |
| [**Foundation Funds**](#_ptcbns7f1dyk) | 60 through 69 | 91000 | 61/6190  62/6290  63  64 | Unrestricted  Temporary Restricted  Permanently Restricted  Agency funds |
| [**Gifts, Loans**](#_uyk794z987io) | 70 through 79 | 91000 | 70  71  73/79 | Clearing  Loan Funds  Gifts |
| [**Endowments**](#_uyk794z987io) | 70 through 79 | 91000 | 72xx | Endowment |
| [**Capital Improvement**](#_8unhz1pc1uii) | 80 through 89 | 4xxxx | 81 | Capital Improvements |
| [**Debt Service**](#_8unhz1pc1uii) | 80 through 89 | 91000 | 82-83xx  84xx | Debt Service  Investment in Plant |
| [**University Clearing**](#_satdgyal5qc5) | 95 |  | 90 | Clearing |
| [**Agency**](#_satdgyal5qc5) | 90 through 94  or  96 through 99 |  | 91xx  92xx | Agency Funds  Fiduciary Funds |

1 Education and Technology Fees prior to July 1, 2012 are found in State Appropriations - Academic Affairs, fund 16030 and class 23375.

### State Budget Codes: General Operating Funds

| Academic Affairs, Agricultural Research, Cooperative Extension | | | | |
| --- | --- | --- | --- | --- |
| **Type of Funding Source** | **Project Starts With** | **Fund Code** | **Class Code** | |
| **State Appropriations - Academic Affairs** | 20 through 24 | 16030 | 212  215  216 | State Appropriated  Distance Education  Pass through Transfer |
| **State Appropriations - Academic Affairs** | 30 through 34 | 16030 | 23375  23376  23377  23379 | EdTech Fee prior to FY13  Appropriated Receipts  External Consortiums  Premium Tuition |
| **Agricultural Research** | 40 through 43 | 16031 | 41xx | State and Federal Appropriations |
| **Cooperative Extension** | 44 through 49 | 16032 | 42xx | State and Federal Appropriations |

This group of funds consists of state appropriated funds, federal appropriated funds and receipt supported funds in the state budget code, i.e. tuition receipts.

State Funds are appropriated in the State Appropriation Act to the universities and subject to the State Budget Act and related policies ([NC G.S.143C](https://www.ncleg.net/enactedlegislation/statutes/html/bychapter/chapter_143c.html)). The State Budget Office has control over these funds via the authorization of budgets and the budget purposes and expenditure line items as well as state allotment and requisition processes, required monthly budget reporting and authorization for end of the year carryforwards.

These funds provide for the normal activities necessary to operate the university. The nature of the purchases will depend upon the mission of the unit and the types of supplies, equipment, etc. necessary to accomplish that mission. To a certain degree, the appropriateness of expenditures will depend on the mission. For example, a purchase of a combine might be appropriate for the College of Agriculture and Life Sciences but inappropriate for the College of Design.

#### Unallowable Purchases from State Funds

| **Prohibited Purchase** | **Exception** |
| --- | --- |
| Alcoholic beverages and “setups” | None |
| Coffee, tea, drinks, candy, snacks, break refreshments, etc. for consumption by employees or guests | Travel related [per diem](https://docs.google.com/document/d/1PYbqQGx38xGNdvmSXbpz_LAzIZu0jrp0tTysIOk5pc0/edit#bookmark=id.b0enjhz0v83l) for employees and visitors  OR  Refreshments allowed under the [conference and training](https://docs.google.com/document/u/0/d/17zPYcegZD_3KK1UEYCNprS_V3bwO4WKrPlAfFs64cYQ/edit), external and internal rules (See below) |
| Flowers, plants, food | When used in research, education or for consumption by research animals rather than decorative or personal use.  Plants and flowers purchased by the Facilities Division as part of campus maintenance. |
| Framing of pictures, art, diplomas, etc. for use in a personal office for decorative purpose | Purchase or framing of motivational or informational wall hangings which are functional rather than decorative in nature and are intended for departmental use rather than for one individual’s office  Exception: Purchase of a plaque or for the printing and framing of a certificate may be expended, not to exceed $100 per employee for recognition of meritorious service based upon the Office of State Human Resources service award program as authorized in [G.S. 126-4(8)](http://www.ncga.state.nc.us/gascripts/statutes/statutelookup.pl?statute=126-4). |
| Get well cards, sympathy cards, birthday cards, Christmas or other holiday cards | None |
| Gifts or flowers for an employee or non-employee | None |
| Incentives | None |
| Items for personal use | None |
| Medication and/or medical supplies | If required by federal or state regulations or for emergency first aid |
| Microwave ovens, coffee pots, refrigerators or related items for personal office use | Equipment or supplies utilized for educational or research purposes or for equipment purchased for all employees’ use in the outfitting of a building. |
| Party items or other decorative items to decorate an office for a holiday or party or general decorative use including balloons and other like items | None |

| **Prohibited Purchase** | **Exception** |
| --- | --- |
| Penalties and Fines | None |
| Personal clothing items which are not part of a required uniform, safety related or program related. | Exceptions must be approved in advance. |
| Personal / Individual membership fees | See Membership Dues below |
| Picnic items (paper plates, cups, napkins, forks, spoons, etc) for office and/or employee use | None |
| Picnic tables for a department. | Purchased, constructed by the Facilities Division as part of the campus maintenance function. |
| Rental or purchase of water dispensers and the purchase of bottled water | In the event that the quality of the water in a campus building is in question, the department should call the Environmental Health and Safety Office to have the water tested. The Facilities Division may be contacted to determine if additional water fountains are needed in a campus building.  Outside of Wake County, the local water utility or health department should be contacted. A portable water dispenser can be rented or bottled water purchased from state appropriated or overhead funds only if there is a health/safety reason for the purchase.  Examples would be if a temporary condition existed where water quality in a facility was below state standards or when university personnel (for example, Facilities’ personnel or farm personnel) are working under weather or other conditions where water is not available otherwise. |
| Transfer to capital improvement | None, except for year end carry forward exceptions. (See Appropriated Carry Forward Funds) |

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#### Specific State Budget Code Rules

For qualifying external and internal conferences and training sessions, sponsoring departments may provide refreshments for breaks provided there are ten (10) or more participants and the costs do not exceed five dollars per participant per day. External conferences can exceed the $5/person limit if the cost is incorporated into the conference fee. Qualifying external and internal conferences and training sessions must be planned in detail in advance, with a formal agenda or curriculum, where there is a formal written invitation to participants setting forth the calendar of events and the detailed schedule of costs. Routine meetings do not qualify.

##### Food/Refreshments for Continuing Education Classes/Workshops

Payment of food and refreshments are allowed so long as it is part of the fee charged to participants. A trust fund must be established and the portion of the revenue which is to be used to pay for the food/refreshments must be deposited into the trust fund and paid from that project. No payments may be made directly from state funds.

Further information can be found in the [Conferences and Meeting Expenses, External and Internal](https://docs.google.com/document/u/0/d/17zPYcegZD_3KK1UEYCNprS_V3bwO4WKrPlAfFs64cYQ/edit).

##### U.S. Citizenship and Immigration Services (USCIS) **Fees**

Payment of USCIS fees is allowable if the fees are for paperwork required of the employer and not the employee. Allowable fees include payment for the I-129, the I-140, and the I-907. Payment for processing forms (for example, I-485, I-765, and I-539) required of the prospective employees are not allowable. The expediting fee for an H1B Visa may be paid from state funds if the salary source is state funds.

##### License and Certificate Fees

Employees who meet minimum academic requirements for employment and for whom certification / licensing is required after employment or is deemed desirable by management are eligible for reimbursement of costs associated with *maintaining* a professional license or certificate as a condition of employment. Costs associated with *initially* obtaining that license or certificate are not eligible for reimbursement. Courses, workshops or seminars not involving academic credit, which may grant CEU’s or CPE’s or other completion recognition may be paid for in advance of the training directly to the provider rather than as a reimbursement to the employee. Approval is by the department head or his/her designee.

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##### Membership Dues

Membership dues may not be paid for individual employees or for the benefit of an individual employee. Membership dues paid from state funds must be for the benefit of the university and not the individual. If the university is to benefit from an individual’s membership in an organization that benefit should derive not because of the individual, but because of the individual’s position with the university, regardless of who is in the position. Although a membership may be in the name of an individual, his/her membership terminates at the same time he/she terminates employment with the university or moves to another department.

##### Passports and Visas

Reimbursements for costs incurred in obtaining or renewing a passport may be made to an employee who, in the regular course of his/hers duties, is required to travel overseas in the furtherance of official university business. Passport expenses are chargeable to the same fund that supports the employee’s trip. The university also interprets this to mean that similar related fees or expenses such as required visas may also be reimbursed.

##### Promotional Items

A promotional item is an item purchased for advertising purposes to be given to an employee or non-employee. Normally, the item would have the name of a department or program printed on it with a message or telephone number. Promotional items paid from state funds should be of minimal value and should be charged to the advertising account (53700). In the case of office supplies which may have the name of a department printed on them at nominal cost, these items would be coded to the supplies account.

Examples of *appropriate purchases* of promotional items from state funds include:

* **Health/safety related**: i.e.purchases of small refrigerator type magnets or pencils with the university’s emergency telephone number on them. It is in the best interest of the university and the state to ensure that the emergency number is readily available.
* **Mission and program related:** i.e. purchases of pencils with North Carolina State’s name and admissions number on the pencils by the University’s Admission’s department.
* **Office supplies** such as binders with the name of a department or workshop printed on the materials so long as the cost of the printing is not excessive. It is expected that these binders would hold needed reference materials and belong to the university and not the employee.
* **Low cost items** that are intended to promote employee recognition, improve morale or appreciation, communicate contact information when compared to more expensive pay and salary adjustments, are permissible as long as they are infrequent, prudent and reasonable in their scope.

Examples of *inappropriate purchases* of promotional items from state funds include, as a general rule, items that are used for personal purposes, and serve no business purpose. These items are not allowed from state funds. For instance, the purchase of t-shirts, coffee cups, six-pack coolers, lunch bags, or other items which would primarily be used for personal purposes and/or would have more than a nominal value. Articles of clothing generally fall in this category unless they are part of a required uniform.

##### Scholarships

Legislatively approved and separately budgeted scholarship programs may be paid from state funds.

#### Appropriated Carryforward Funds

State Appropriated carryforward funds are state operating funds which have not been spent as of June 30 of a fiscal year and have been approved to “carry forward” as budget in the next fiscal year. State Appropriated carryforward funds must be used for repair and renovation projects as defined in [GS 143C-8-13(a)](https://ncleg.gov/EnactedLegislation/Statutes/PDF/BySection/Chapter_143C/GS_143C-8-13.pdf) with the approval of the Vice Chancellor and Board of Trustees or Board of Governors depending on project size.([G.S. 116-30.3](https://www.ncleg.gov/enactedlegislation/statutes/pdf/bysection/chapter_116/gs_116-30.3.pdf)) Once transferred to a capital improvement code for a repair and renovation project, the carryforward funds cannot be transferred back to an operating code.

#### Premium Tuition Funds

All premium tuition activity is recorded in the Academic Affairs (16030) budget code in “appropriated receipt” projects (numbers beginning with 30 through 34 and class code 23379).

These funds must follow the same guidelines as those for state appropriated operating funds except as noted below.

Premium tuition funds are separated and used as follows:

* 301xxx project, program 101: operations
  + 304xxx project, program 106 for Vet Med
* 327xxx project, program 230: financial aid
* 349xxx project, program 990: tuition revenue

It is best practice to have each set of premium projects in the same Department or OUC. Multiple premium programs should be in different departments or OUCs.

Premium tuition funds must be used for the benefit of the students paying the tuition. These students pay the premium tuition in addition to the approved tuition for post-baccalaureate students. Therefore, their instruction is also supported by general tuition.

The utilization of the premium tuition funds should be to enhance the instructional experience of the students by providing experiences in addition to the “normal” expectations of instruction. As premium tuition is unique to each program, tuition receipts may not be transferred or commingled between programs.

When spending premium tuition funds, the main question to be asked is:“*Does this expense benefit the students currently in the program?*”

It is understood that the programs have evolved over time and that the needs of the program may not match exactly the original premium request.

Premium tuition is not charged to non-degree seeking students.

##### Spending Allowed from Premium Tuition Funds

* Graduate student fellowship awards (non-service)
* Branded shirts for students representing the college in competitions.
* Startup kits for admitted students - may include a computer/briefcase type bag and other nominal items directly supporting the student’s academic work. T-shirts, umbrellas, and nominal items not related to supporting the student’s academic experience are not allowed.
* Graduation expenses charged to state funds generally include only program printing costs and facility rental. Other graduation expenses specific to premium programs may be paid for with premium tuition receipts. This does not include food, drinks, entertainment, or gifts to students which are not allowed.
* Student travel expenses to fulfill an academic requirement or if the student is on official state business.
* Newsletter directed to students in the program
* Marketing and advertising of the program is allowed only if this was identified as an intended use of the premium tuition when approved by the UNC Board of Governors.

##### Spending Not Allowed from Premium Tuition Funds

* No food or beverages.
* Sponsorships unless an exception is granted
* “Gifts” to industry professionals and speakers.
* Employee travel, unrelated to student activities and programs

Colleges and departments are responsible for understanding the history of the premium tuition requests and the components of the budgets. For questions, past premium tuition requests, or for training of new business office staff, please refer to the [premium tuition standard operating procedures](https://provost.ncsu.edu/administrator-resources/standard-operating-procedures/requesting-premium-tuition-for-graduate-and-professional-programs/) or contact the University Budget Office.

### Facilities and Administration Funds

| **Type of Funding Source** | **Project Starts With** | **Fund Code** | **Class Code** |
| --- | --- | --- | --- |
| **F&A Receipts** | 25 through 29 | 91000 | 261 F&A - University Revenues  262 F&A - Overhead/Indirect Costs |

Sometimes referred to as “Overhead Receipts”, F&A funds must follow the same guidelines as those for state appropriated operating funds except that the funds may be transferred to capital improvement budgets for use in renovations or new construction.

### Auxiliary and Sales & Service Funds

| **Type of Funding Source** | **Project Starts With** | **Fund Code** | **Class Code** | |
| --- | --- | --- | --- | --- |
| **Auxiliary Sales, Sales and Service** | 35 through 39 | 91000 | 11  32  33  3410  3420  35  36  37  38 | Clearing  Auxiliaries  Discretionary  Service center w/user rate  Service center w/o user rate  Student Fees  Vet School  Centennial Campus  Misc Sales and Service |

#### Auxiliary Funds

Auxiliary and similar operations include Dairy Records, Student Union, Transportation, University Dining, University Housing, Wolfpack Outfitters, Student Health Service, the Creamery and others indicated with a class code of 32.

Expenditures from auxiliary funds must follow the same guidelines used for state funds except when used for certain program related activities as noted in the Auxiliary Funds Exceptions table below.

In all cases, state funds expenditure guidelines must be followed when using the funds for staffing an office or carrying on activities which are similar to state funded activities.

No extra benefits, compensation, food or any other item, which could not be paid from state funds, may be provided to university employees.

#### 

#### Auxiliary Funds Exceptions

| **Area** | **Exception description** |
| --- | --- |
| **Dairy Records Management Systems** | Expenditures must follow state appropriated guidelines except where authorized in writing by the external Board, which governs its activities. |
| **Student Union** | May purchase items falling outside the state funds guidelines for activities / programs for students sponsored by the Student Union(s) or for decorating the Student Union facilities. |
| **Transportation** | May purchase items falling outside state guidelines when items are purchased as part of providing a specific service contracted and paid for by a department such as Housing or Athletics. The items purchased outside the state fund guidelines must be an integral part of the contracted service and appropriate for the program to which they are being provided. |
| **University Dining** | May purchase items falling outside the state funds guidelines for program activities related to university dining services or for decorating the dining center facilities. May also purchase alcoholic beverages in the event they are used in the dining services catering operation. |
| **University Housing** | May purchase items falling outside the state funds guidelines for student activities / programs related to the housing program. |
| **Wolfpack Outfitters (Bookstore)** | May purchase items falling outside the state funds guidelines for seasonal retail display items used to enhance or promote product, and for promotional giveaways used exclusively for the intended customer base. |

#### 

#### Non Auxiliary Sales and Services Funds

Expenditures follow the same guidelines as those for state appropriations except that funds may be used to purchase meals and/or refreshments for conferences and workshops.

#### Receipts from Vending Facilities

Vending Facilities are defined as:

1. A snack bar, cafeteria, restaurant, cafe, concession stand, vending stand, cart service, or other facilities at which food, drinks, novelties, newspapers, periodicals, confections, souvenirs, tobacco products or related items are regularly sold (G.S. 111-42(d)).

1. Any mechanical or electronic device dispensing items or something of value or entertainment or services for a fee, regardless of the method of activation, and regardless of the means of payment, whether by coin, currency, tokens, or other means (G.S. 116-2(6)).

The authorized use of vending net proceeds, as defined in the UNC Policy Manual, [600.5.1,](https://www.northcarolina.edu/apps/policy/doc.php?type=pdf&id=769) are as follows:

* Scholarships and other direct student financial aid programs.
* Debt service on self-liquidating facilities.
* Any of the following student activities. if specifically authorized by the chancellor:
  + Social and recreational activities for students residing in self-supporting University housing. However, expenditures for these purposes shall not exceed the amount of total net proceeds derived from vending facilities located in such housing facilities.
  + Special orientation programs for targeted groups of students (e.g., peer mentor programs).
  + Operating expenses of scholarships and other student awards and honors programs.
  + Supplementary student center operating support. However, expenditures for this purpose shall not exceed the total net proceeds derived from vending facilities located in such student center facilities.
* Specified use of net proceeds as a condition of certain gifts, grants, or bequests.
* Retention to provide for working capital, replacement of facilities and equipment, and other purposes to support the continuing, orderly operation of the particular. self-supporting service operation.
* Transfers to other self-supporting student service operations and authorized capital improvements projects, upon the written recommendation of the chancellor and subject to the written, advance approval of the UNC System President.

#### Student Activity Fees

Student activity fees may be expended for student activities including the purchase of items not usually allowed from state funding so long as a prescribed student budget allocation process is followed when distributing funds. Student activity fund expenditures for university staff or university offices must follow the state fund restrictions previously described. No extra benefits, compensation, food, gifts, or any other items may be provided to university employees except where food is incidentally served to employees attending a student function. Purchase of alcoholic beverages is prohibited.

#### Orientation Fees

Orientation fees may be used for payment of normal orientation expenses including food and refreshments for students attending orientation; orientation training, which includes training retreats; and other expenses as necessary to provide a full orientation experience for students. The funds may not be used for refreshments for university staff meetings or other business that is outside the confines of the retreat, orientation training programs or orientation program. Purchase of alcoholic beverages is prohibited.

#### Discretionary Trust Funds

Discretionary funds, those funds that are not budgeted to be used for some specific purpose, can be used to meet a broad range of university needs. The flexibility that is associated with discretionary funds is vitally important to the university and it is understood that determining the propriety of some expenditures will require judgment. In using these funds, the prudent person test applies. The individual making the decision about the expenditure must be comfortable with the prospect of increased scrutiny of the expense and the reasons behind it.

Expenditures of discretionary funds must be consistent with a number of general guidelines:

* Each expenditure must be for a valid university purpose. These expenditures, whether for meals, travel, lodging, entertainment, official functions, gifts/awards or memberships, must follow all university policies that apply to that type of expenditure and must be accompanied by appropriate documentation including receipts, purpose, date, location, and names of persons involved.
* An individual cannot authorize an expenditure that confers a personal benefit to themselves. Expenditures for items such as a retirement gift or employee award must be authorized by someone other than the recipient.
* Donations or contributions to non-profit organizations are not permitted unless a substantial university purpose can be demonstrated and the receipt of the donation by the organization does not threaten the tax exempt status of the university or its foundations.

#### Operation and Maintenance of Forests

Receipts from the operation and maintenance of forests and forest farmlands must be used for support of forest-related research, teaching and public service programs. Expenditures should follow the guidelines for state appropriated funds.

#### Veterinary Medicine Faculty Practice Plan Funds

These funds include fees and other payments for services rendered by veterinary professionals under the university’s approved veterinary medicine practice plan. These funds may be utilized to maintain and/or improve the areas of teaching, research, animal patient care, public service and support administration of the practice plan.

### Educational and Technology Fees

| **Type of Funding Source** | **Project Starts With** | **Fund Code** | **Class Code** |
| --- | --- | --- | --- |
| **Education and Tech Fees** [**1**](#r0ial0xikctd) | 361xxx | 91000 | 39 Education & Technology Fee |

Educational and Technology Fees (ETF) are used to fund specialized instructional supplies and services, information technology, and other equipment and services that are important to maintaining the academic experience for our students that are not already covered by state appropriated funds.

ETF funding cannot be used to pay faculty salaries or graduate assistants who are responsible for the class as the instructor of record. **ETF funds are not a replacement for department or college funds that support personnel or equipment not directly related to student educational activities.**

Acceptable uses of ETF include:

* Classroom technology
* Student computer labs and facilities
* WiFi and network connectivity that directly supports student learning and access
* Software tied to the educational process that is directly used by students
* Educational materials and supplies
* Laboratory expenses, including equipment and specialized software that is used by students in their courses.
* Field trips and other experiential learning opportunities
* Services that support student learning at the Departmental, College or University level e.g., Disability Resources, tutoring, academic coaching, accessibility, IT support, and other academic enrichment programs directly tied to the academic success of students.
* Personnel expenses for employees who work with student educational programs and activities, to include IT staff, graduate assistants teaching laboratories or other educational activities.

1 Education and Technology Fees prior to July 1, 2012 are found in State Appropriations - Academic Affairs, fund 16030 and class 23375.

## 

### Contract and Grants

| **Type of Funding Source** | **Project Starts With** | **Fund Code** | **Class Code** | |
| --- | --- | --- | --- | --- |
| **Contracts & Grants** | 50 through 59 | 91000 | 501  502  503  504  599 | Federal  State  Private  Other  Suspense |

Contracts and grants must follow all state appropriated funds guidelines, sponsor specific terms, and conditions noted in the awards documents unless excepted, as noted below. **Fees and other student charges may not be charged to contract and grant projects, only tuition, if the grant allows.** More detailed information regarding contract and grant allowable expenditures can be found in [Regulation 10.05.12 - Sponsored Awards - Expenditures](https://policies.ncsu.edu/regulation/reg-10-05-12/). Additional guidance can be found on the [Research Administration and Compliance](https://research.ncsu.edu/administration/compliance/fiscal-compliance/) website.

Exceptions to the state funds guidelines must be discussed with and approved by the appropriate College Research Officer and/or the Office of Contracts and Grants. An example of an exception would include a Federal or Federal flow through sponsor specifically allowing for the payment of travel expenses at a different per diem rate or allowances for food costs for seminars or workshops associated with the objectives of the award.

Contracts and Grants may also be subject to Cost Accounting Standards (CAS) set forth in [Uniform Guidance](https://www.ecfr.gov/current/title-2/subtitle-A/chapter-II/part-200?toc=1). Cost Accounting Standards and other guidance in Uniform Guidance are applicable to Federal and Federal flowthrough awards as well as any other external funds referencing Uniform Guidance and/or CAS in their terms and conditions. Information regarding compliance with [CAS standards](https://research.ncsu.edu/administration/compliance/fiscal-compliance/cost-accounting-standards/) may be found on the Office of Contracts and Grants website.

#### Industry (non-governmental funds) Membership Centers Trust Funds

An industry membership research center must follow all state appropriated fund guidelines unless otherwise authorized in writing by the external Board, which governs its activities. These memberships do not fall under the Cost Accounting Standards guidelines so long as they do not include governmental funds nor are they being used as cost sharing against federal/federal flow through funded activities. An example of exceptions to state funded guidelines that may be approved include such things as the allowance of food costs for business meetings and seminars, or direct payment of salaries for clerical/secretarial employees and related administrative costs.

### Foundation Funds

| **Type of Funding Source** | **Project Starts With** | **Fund Code** | **Class Code** | |
| --- | --- | --- | --- | --- |
| **Foundation Funds** | 60 through 69 | 91000 | 61/6190  62/6290  63  64 | Unrestricted  Temporary Restricted  Permanently Restricted  Agency funds |

Any expenditure must be made prudently with the intent and restrictions of the donor, as well as best business practices in mind. Expenditures may not be made directly against endowment principal (permanently restricted) projects. Most payments can and should be processed using university purchasing and travel guidelines via university systems. Any awards paid to employees from foundation projects are taxable and are required to be reported to payroll and included in the employee’s tax reporting. For any purchases of assets that will be titled in the name of the Foundation rather than the university, a manual check request should be sent to the Foundations Accounting Office. Information and instructions regarding manual checks may be found on the [Foundations Accounting and Investments website](https://foundationsaccounting.ofa.ncsu.edu/).

### Gifts and Endowment Income Funds

| **Type of Funding Source** | **Project Starts With** | **Fund Code** | **Class Code** | |
| --- | --- | --- | --- | --- |
| **Gifts, Loans** | 70 through 79 | 91000 | 70  71  73/79 | Clearing  Loan Funds  Gifts |
| **Endowments** | 70 through 79 | 91000 | 72xx | Endowments |

Spending of gift and endowment income funds must be made prudently with the intent of the donor in mind, and follow the restrictions set by the donor. The primary benefit of an expenditure of these funds must be for the benefit of the university and not for the direct benefit of an employee. Expenditures for alcoholic beverages should be strictly limited and must have the approval of the appropriate chancellor, vice chancellor or dean.

**Endowment Principal Funds**

Endowment principal funds are provided to the university, normally in the form of a trust or gift to invest and hold in perpetuity. The income from these funds may be unrestricted or restricted for a particular purpose. Endowment principal funds do not allow spending, all expenditures must be made from endowment income funds.

**Patent Royalty Funds**

Patent royalty funds must be used for support of research. They are flexible in nature and may be used like an unrestricted gift, including payment for events like the Inventors’ Awards Banquet and other items that could not normally be paid from state funds, as long as the expenditure is for the benefit of the university and not for the personal benefit of an individual.

### Capital Improvement and Debt Service Funds

| **Type of Funding Source** | **Project Starts With** | **Fund Code** | **Class Code** | |
| --- | --- | --- | --- | --- |
| **Capital Improvement** | 80 through 89 | 4xxxx | 81 | Capital Improvement |
| **Debt Service** | 80 through 89 | 91000 | 82-83xx  84xx | Debt Service  Investment in Plant |

Capital Improvement funds and Debt Service Funds are managed through the University Budget Office and the University Controller’s Office, respectively, to manage capital project activities for the university. Only specific, approved expenditures are allowed using these funds and payments are processed only through these two central offices.

### University Clearing and Agency Funds

| **Type of Funding Source** | **Project Starts With** | **Fund Code** | **Class Code** | |
| --- | --- | --- | --- | --- |
| **University Clearing** | 95 |  | 90 | Clearing |
| **Agency** | 90 through 94  or  96 through 99 |  | 91xx  92xx | Agency Funds  Fiduciary Funds |

This category includes funds held by the university as a fiscal agent for student, faculty and staff organizations where it has been deemed in the best interest of the university to provide an accounting service. These funds do not belong to the university and the university does not determine what they can be spent for except as follows:

* The university requires a formal approval process to ensure, to the extent possible, that funds in these projects are not misused.
* The funds should not be spent for any purpose that would be detrimental to the image of the university.

The university does not require the custodian of an agency fund to utilize university travel and/or purchasing regulations or guidelines for expenditure of funds except that adequate documentation is required to ensure that an authorized person is initiating a payment request.

## 

## CHAPTER 4: Best Practices

List best practices related to the topic. For example:

| 1. **Apply the Appearance and Reasonableness Test** |
| --- |
| Some financial transactions can be within the “letter of the law” and still reflect badly on the university and department. To guide decision making before committing to the expenditure the “appearance and reasonability test” should be applied. |

| 1. **Ensure Proper Oversight** |
| --- |
| It is the responsibility of each unit’s management to ensure proper procedures, staffing and training are in place to properly and accurately acquire, record and report financial activities. |

| 1. **Understand the Different Fund Types** |
| --- |
| Determining the appropriateness of a transaction requires an understanding of the classification and the related guidelines applied to that classification. |

## CHAPTER 5: Resources

| **Resource** | **Description** |
| --- | --- |
| [OMAR Reconciliation and Tracking Guide](https://docs.google.com/document/u/0/d/18sYq7pSrfoAL_vqRLvXRYeDunvZqPXfTEvePRc65Sfs/edit) | What, why, and how to reconcile and track transactions, best practices, and tutorials |
| [Travel Manual](https://docs.google.com/document/u/0/d/1PYbqQGx38xGNdvmSXbpz_LAzIZu0jrp0tTysIOk5pc0/edit) | Current travel policies, regulations, and guidelines |
| [Conferences and Meeting Expenses Guide](https://docs.google.com/document/u/0/d/17zPYcegZD_3KK1UEYCNprS_V3bwO4WKrPlAfFs64cYQ/edit) | Guidelines for external and internal conferences and meetings |
| [Journal Entry Manual](https://docs.google.com/document/d/1RpsImxp-HuQbUMZF_YkaIun12Un30G7XHKuLYydLO80/edit?usp=sharing) | Guidelines for types of journals, the systems that create them and how to create one |

## APPENDIX: Revision History

| **Date** | **Section** | **Description** |
| --- | --- | --- |
| 11/17/23 | [Best Practices for Buying at NC State](#_4fb9tfmgp08v) | Added section, which replaces an overview of the PCard and MarketPlace and provides a comprehensive overview of procurement methods. |