

NORTH CAROLINA AGRICULTURAL AND TECHNICAL STATE UNIVERSITY**DIVISION OF BUSINESS AND FINANCE
POLICIES AND PROCEDURES TOPICAL INDEX**

This index is under construction, all hyperlinks may not work currently.

[1099 Reporting Requirements](#)[Advance Payments](#)[After the Fact Certification of Labor Reports](#)[American Express Corporate Card](#)[Annual Physical Inventories of Assets](#)[Authorization of Payment - Documentation](#)[Awarding a Prize, Retirement Gift, Teaching Awards](#)[Bank Accounts](#)[Banner Finance Access Policy](#)[Budget Balance, Unexpended](#)[Budget Flexibility](#)[Budget Utilization](#)[Capitalization Policy](#)[Central Receiving/ Storeroom](#)[Check and ACH Payments.htm](#)[Check and ACH Payment Schedule](#)[Check Distribution](#)[Computer Hardware/Software Purchases](#)[Confirming Purchases](#)[Conflict of Interest](#)[Consultant Services](#)**[CONTRACT POLICY](#)**[Contracts and Grants - Budget Revision](#)[Contracts and Grants -Characteristics of Grants,
Contracts and Cooperative Agreements](#)

Contracts and Grants - Compliance Responsibility
Contracts and Grants - Cost Sharing
Contracts and Grants - Establishing an Account
Contracts and Grants - Expenditures Guidelines
Contracts and Grants - Equipment Acquisition and Management
Contracts and Grants - Review and Reconciliation of Award Activity
Contracts and Grants - Indirect Costs
Contracts and Grants - Overdrafts
Contracts and Grants - Original Budget
Contracts and Grants - Participant Support Costs
Contracts and Grants - Records Retention
Contracts and Grants - Residual Funds on Fixed Price Contracts
Contracts and Grants - Revenue Deposits
Contracts and Grants - Subcontracting
Contracts and Grants - Transfers and Adjustments
Contracts and Grants - Use of Unrestricted Funds
Contractual Services
Correspondence with vendors
Cost Sharing - Contracts and Grants
Currency Exchange
Delivery within the Fiscal Year
Departmental Financial Reports
Direct Deposit of Payroll
Disposition of Fixed Assets
Dual Employment
Dual Employment Form (CP-30)
Emergency Purchases
Employee or Independent Contractor Relationships - Criteria
Employees indebted to the University
Endowment
Equipment Donations
Equipment Loans
Equipment Requiring Utility Services
Ethyl Alcohol Regulations
Evaluation of Equipment for Vendors
Exemption from Social Security Withholding - Students

Expediting, Follow-up and Transaction Inquiries
Expenditure Object Codes - List
Expenditure Object Codes Definitions
Facilities Renovation and Repair
Faculty Development/Study Grants, Fellowships
Federal and State Withholding
Federal Contract and Grants Guidelines
Federal Excess or Furnished Property
Federal Excise and State Sales Taxes
Federal Surplus Property - Purchase or acquisition
Federal Withholding on Scholarships, Fellowships and Grants
Fly America Act/U.S. Flag Air Carriers
Food and Beverage Purchases
Fringe Benefits - Taxability
Fund Types
Identification of Assets
Income Tax Withholding
Independent Contractor Services
Indirect Costs - Contracts and Grants
Interdepartmental Charges
Key and Lock Requisition and Replacement
Lapse Salaries
Lost Stolen or Destroyed Checks
Mail Classifications
Mail Pick up and Delivery
Mail - Preparation by Departments
Membership Dues
Missing Assets
Motor Fleet Vehicles
Moving Expenses Payment/Reimbursement
NC State Purchase and Contracts - Office of
NC State Purchase and Contracts - term contracts
Obtaining Excess Government Equipment
Overdrafts - Contract and Grants
Overtime Compensation on Contracts and Grants Fund
Payment Authorization Documentation
Payment Authorization -Receiving Procedures
Payment of Membership Dues
Payments to Non Resident Aliens

Payments to Third Parties for Non Resident Aliens
Payroll Address Changes
Payroll Check Distribution
Personal Check Acceptance
Personal Services - Purchasing
Petty Cash Purchases
Petty Cash Reimbursement
Physical Plant - Emergency Service Request
Prepaid Orders and Advance Payments
Prepaid Orders
Procurement Card Users Guide
Printing
Product and Service Demonstration by Vendors
Purchase and Rental of Office Machines
Signature Authorization Levels for Purchase Requests
Student Payments and Reporting
Purchase Authorization, Purchase Commitments/Unauthorized Purchases
Purchase of Air Conditioning Units
Purchase of Books
Purchase of Christmas Decorations and Greeting Cards
Purchase of Flowers
Purchase of Live Animals for Research
Purchase of Minor Construction, Building Repair and Alterations
Purchase of Non Contract Office Machines
Purchase of Office and Lounge Furniture, Furnishings, Carpet and Draperies
Purchase of Personal Convenience Items
Purchase of Refreshments, Sundries, etc.
Purchase of Subscriptions and Periodicals
Purchase of Used Equipment
Purchase Orders - Changes to
Purchases for Personal Use of Employees
Purchases from University Operated Facilities
Purchasing Procedures
Records Retention and Disposition Schedule
Rebate Policy and Procedure
Receipting Centers
Returned Items - Tuition and Fees

Revenue Object Code Definitions
Registration Fees - Travel
Reimbursement of Travel Expenses
Removal of University Asset(s) from University Property
Rental and Lease of Equipment
Repair of In-Warranty Equipment
Repair of Office Machines not covered by Service Contracts
Repair of Out-of-Warranty Equipment
Replacement of Lost or Stolen Checks
Request for Service - Physical Plant
Residual Funds on Fixed Price Contracts - Contracts and Grants
Responsibility for Supplies and Equipment after Purchase
Return of Merchandise
Revenue Deposits - Contract and Grants
Salary/Payroll Advances
Sales and Use Tax
Single source Purchases
Small Purchases
Solicitation by Sales Representatives
Solicitation of Bids and Quotations
Spending Guidelines by Fund Source
Standing/Open Purchase Orders
State Purchase Contracts - Use of
State Sales Tax Exemption
State Sales Taxes
Student Mail Boxes
Student Payments and Reporting
Student Refunds
Student Travel Procedures
Student Travel Activity Waiver
Subcontracting - Contracts and Grants
Subsistence - Travel
Substitute Pay
Supplemental Compensation For Professional Services to the University
Surplus Property
Tax Compliance Reporting
Textbooks - Bookstore

Transfer of Equipment from Campus
Transfers and Adjustments - Contracts and Grants
Transportation
Travel by Non-State Employees
Travel Advances
Travel Allowances
Travel Terms
Unauthorized Purchases
University Funds, Depositing
University of North Carolina Design and Construction Guidelines
University Owned Vehicles - Maintenance
Upholstery Services
Use of Gasoline Credit Cards
Use of Unrestricted Funds - Contract and Grants
Used Equipment Purchases
Vendor Information Request
Vendor Invoices and Correspondence
Waiver of Competitive Bidding
Wire Transfers
Year End Closing Procedures