

College of Arts & Sciences
Guidelines for Expenditures

As of 10-18-2021

	Allowable	Unallowable	Notes/Process	
Travel, Conferences, Events & Training	Travel (Domestic)	✓	Generally allowable. Business Manager and Chair/Director approval required. Dual approval through Concur for faculty and staff. Approval through RASR for students and non affiliates still required on non-grant funded travel.	
	Travel (International)	✓	International travel please see guidelines here UNC International Travel Guidelines . Once approved centrally, would still need the RASR and Concur approval process referenced above.	
	Conference/Event Registration (with overnight and/or airfare)	✓	Business Manager and Chair/Director approval (subject to travel restrictions above).	
	Conference/Event Registration (no overnight or airfare)	✓	Automatically approved per memo .	
	Continuing Education or Professional Development	✓	Business Manager and Chair/Director approval (subject to travel restrictions above)	
	Licenses & Dues	✓	Business Manager and Chair/Director approval, encouraged to be paid from foundation/trusts/grants; only essential memberships	
Meetings & Amenities	Office parties, holiday events, retirement parties, other celebrations	✓	Allowed for special events but not recurring meetings. Must be paid with non-State, non-F&A funds. Costs must be reasonable and justifiable.	
	Gifts for retirements/deaths/births/etc.	✓	Allowed for one-off events but not reoccurring circumstances (i.e. birthdays). Strong preference for using restricted trust funds; State or F&A funds cannot be used. Costs must be reasonable and justifiable.	
	Entertainment, space rental, etc.	✓	Generally allowed. Strong preference for using restricted trust funds; State and F&A funds cannot be used. Costs must be reasonable and justifiable.	
	Meals for Student Events	✓	Generally allowed. Strong preference for using restricted trust funds; State and F&A funds cannot be used. Costs must be reasonable and justifiable.	
	Meals for Faculty/Staff Events	✓	Generally allowed. Strong preference for using restricted trust funds; State and F&A funds cannot be used. Costs must be reasonable and justifiable.	
	Meals for Donors/Boards	✓	Generally allowed. Strong preference for using restricted trust funds; State and F&A funds cannot be used. Costs must be reasonable and justifiable.	
Supplies & Services	Office Supplies and Equipment	✓	Generally allowed. Costs must be reasonable and justifiable.	
	Technology for instruction	✓	Generally allowed. Costs must be reasonable and justifiable. Check with Andy Lang in OASIS before purchasing. Purchases above normal prices may only be partially reimbursed.	
	Furniture purchases (non-capital projects)	✓	Generally allowed. No purchases for home office furniture allowed. Costs must be reasonable and justifiable.	
	Computers/iPads/Cell Phones/Tablets	✓	Generally allowed. Cell/data service not covered except with approved MCD. Costs must be reasonable and justifiable.	
	New MCDs		✓	MCDs for a position where the position is new or did not previously receive an MCD must be approved by the SAD and AD for Finance.
	Home internet service		✓	Not allowed in any case per University policy.
	Vehicle leases/purchases	✓	Generally allowed where appropriate. Costs must be reasonable and justifiable.	
	Apparel Purchases	✓	Generally allowed. Costs must be reasonable and justifiable.	
CPE (not supplied centrally)		✓	Must contact EHS for evaluation of need and Purchasing for availability. If approved by EHS/Purchasing, either department can self-fund or can reach out to AD for Finance to review possible central funding. HR health accommodations are allowed with HR review and approval.	
Marketing & Advertising	Marketing and Advertising	✓	Generally allowed. Costs must be reasonable and justifiable.	
	Web Development	✓	Generally allowed. Costs must be reasonable and justifiable.	
	Logo / promotional items	✓	Generally allowed. Costs must be reasonable and justifiable.	
Consulting	Consulting Engagements	✓	Generally allowed. Seek SAD and AD for Finance approval for cumulative contracts exceeding \$10,000.	
	Third Party Service Contracts	✓	Generally allowed. Seek SAD and AD for Finance approval for cumulative contracts exceeding \$10,000.	
	Honorariums	✓	Generally allowed. Seek SAD and AD for Finance approval for cumulative contracts exceeding \$10,000.	
Other	Research Expenditures	✓	Generally allowed. Costs must be reasonable and justifiable.	
	Renovations (non-capital improvements)	✓	Allowed, but only when necessary. Seek SAD, AD for Finance, and Director of Facilities approval.	
	Cash advances	✓	Generally allowed. Costs must be reasonable and justifiable.	
	P-card Expenditures exceeding individual purchasing limits	✓	Generally allowed. File paperwork to increase limits when appropriate.	
	Any purchase, contract, or capital improvement greater than \$50,000	✓	Generally allowed. Seek SAD and AD for Finance approval for cumulative contracts/purchases exceeding \$50,000, unless fully funded by grants.	

Exception/Approval Process:

If seeking an exception or required approval, please first secure your Chair approval via email. If further review/approval is required, forward the Chair's approval and any related documentation to the AD of Finance (Elizabeth Bakanic) and your SAD. They will review, ask questions, and will inform the requester of any decision. Exceptions to the guidelines above should be rare.

Note: These guidelines generally apply to any fund type, though exceptions are more likely for fully grant funded expenses.