

<u>Basic Spending Guidelines- State Funds</u>	Allowed	Not Allowed	Notes
Alcoholic beverages and “setups”		X	Discretionary funds (check WRS for allowability)
Authorized moving expenses for new employees must be paid from discretionary or foundation funds and charged to account code 51530.		X	Discretionary funds only (see POL 05.15.03)
Examples of inappropriate purchases of promotional items from state funds would be 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 or meal related items generally fall in this category unless they are part of a required uniform (would not then be considered a promotional item).		X	
Food, coffee, tea, drinks, candy, snacks, break refreshments, etc. for consumption by employees or guests		X	
Food, flowers, and plants are permissible when purchased for use in research, education, or for consumption by research animals rather than for decorative or personal use.	X		
Framing of pictures, art, diplomas etc for use in a personal office for decorative purposes. Exceptions include the purchase/framing of motivational or informational wall hangings which are functional rather than decorative in nature.		X	
Get well, sympathy, birthday, Christmas, or holiday cards		X	
Gifts for flowers for an employee or non-employee		X	
Immigration and Naturalization (INS) Fees are 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. The expediting fee for an H1B Visa may be paid from state funds if the salary source is state funds.	X		
Items for personal use		X	
Medications (pain relievers, aspirin, etc.) and/or medical supplies for staff/employees other than as may be required by federal or state regulations or for emergency first aid is not allowable.		X	
Membership dues may not be paid for individual employees or for the benefit of an individual employee. Membership dues 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.		X	
Microwave ovens, coffee pots, refrigerators, or related items for personal office use		X	
Party items or other decorative items to decorate an office for a holiday or party or general decorative use.		X	
Passports and visas - Reimbursements for costs incurred in obtaining or renewing a passport may be made to an employee who, in the regular cause of his/her 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.	X		
Payment for processing forms (for example, I-485, I-765, and I-539) required of the prospective employees is not allowable.		X	
Payments for food/refreshments for continuing education classes/workshops - In the case of certain continuing education classes/workshops which are operated within State Budget codes (selected projects within project no. range 3-01000 through 3-49999) and which are paid from participants' fees, there is an established procedure for payment of food/refreshments 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. Payments for the food/refreshments must then be made from the trust fund. Under no circumstances may these payments be made directly from the State Budget Code project.	X		See University help document for Conference & Meeting Expenses
Personal clothing items or t-shirts which are not part of required uniforms, safety-related, or program-related		X	
Picnic tables or picnic items (paper plates, cups, napkins, forks, spoons, etc) for a department, office/employee		X	
Plants or flowers (live or artificial) for decorative use in an office		X	
Portable water dispenser rentals and the purchase of bottled water		X	

<p>Promotional Items (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 code (53700). In the cases of office supplies that may have the name of a department printed on them at nominal cost, these items would be coded to the supplies object code. Examples of appropriate purchases of promotional items from state funds are as follows:</p> <p>a) Health/safety related-example, purchase of small refrigerator-type magnets or pencils with the university's emergency telephone number on them, it is in the best interests of the university and the state to ensure that the emergency number is readily available.</p> <p>b) Mission and program-related - for example, purchases of pencils with NCSU's name and admissions number on the pencils by the University's Admission's department.</p> <p>c) Office supplies with the name of a department or workshop printed on the materials so long as the cost of the printing is not excessive.</p>	X		Only permitted on receipt project, when event/workshop registration includes cost and explicitly stated as part of registration.
<p>Scholarship - only if they are part of a legislatively approved and separately budget scholarship program</p>	X		
			<i>updated 7/2022</i>