

College of Arts & Sciences
Guidelines for Expenditures

As of 07-16-2021

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

		Allowable	Unallowable	Notes/Process
Travel, Conferences, Events & Training	Travel (Domestic)	✓		Generally allowable. Business Manager and Chair/Director approval required. Please attach approval to CASBO - MCU Travel Approval in RASR and attach MCU approval to all related expenses. *Please note* If A&S Travel funds are being used, please submit that approval when requesting MCU Travel
	Travel (International)	✓		International travel please see guidelines here UNC International Travel Guidelines. If A&S Travel funds are being used, please submit that approval when requesting MCU Travel Approval.
	Conference/Event Registration (in person or remote)	✓		Business Manager and Chair/Director approval (subject to travel restrictions above). Please attach approval to CASBO - MCU Travel Approval in RASR and attach MCU approval to all related expenses. *Please note* If A&S Travel funds are being used, please submit that approval when requesting MCU Travel
	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		✓	Generally not allowed. Seek SAD and AD for Finance approval of exceptions.
	Gifts for retirements/deaths/births/etc.		✓	Generally not allowed using university funds. Seek SAD and AD for Finance approval of exceptions.
	Entertainment, space rental, etc.		✓	Generally not allowed. Seek SAD and AD for Finance approval of exceptions. Greater than \$1,000 requires MCU approval process.
	Meals for Student Events	✓		Must be a student focused event, and should stay within guidelines (https://teams.microsoft.com/l/file/728A0190-88FC-49E3-9467-59F5D691BD2A?tenantId=58b3d54f-16c9-42d3-af08). If costs exceed \$1000 for the event, requires MCU approval.
	Meals for Faculty/Staff Events		✓	Generally not allowed. Seek SAD and AD for Finance approval of exceptions. Greater than \$1,000 requires MCU approval process.
	Meals for Donors/Boards	✓		May be allowed if trust funding is set aside for this or there is a compelling fundraising need to do so. Seek SAD and AD for Finance approval of exceptions. Greater than \$1,000 requires MCU approval process.
Supplies & Services	Office Supplies and Equipment	✓		Essential items only
	Technology for instruction	✓		Check with Andy Lang in OASIS before purchasing. Items generally limited to microphones, headsets and other small equipment. Purchases above normal prices will only be partially reimbursed.
	Furniture purchases (non-capital projects)	✓		Requires MCU approval process. Home office furniture is not allowed.
	Computers/iPads/Cell Phones/Tablets	✓		Only to replace broken/damaged unit, or for research.
	Home internet service		✓	Not allowed in any case.
	Vehicle leases/purchases		✓	Generally not allowed. Seek SAD and AD for Finance approval of exceptions. Requires MCU approval process.
	Apparel Purchases		✓	Generally not allowed, except for Lab research/safety apparel or clothing needing specifically for group cohesion. Seek SAD and AD for Finance approval of exceptions.
	CPE (not supplied centrally)		✓	For exceptions, 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.
Marketing & Advertising	Marketing and Advertising	✓		Requires SAD and AD for Finance approval for any cumulative project expenses exceeding \$1,200.
	Web Development	✓		Business Manager and Chair/Director approval
	Logo / promotional items		✓	Generally not allowed unless funding is set aside for those items on a gift or fee fund. Seek SAD and AD for Finance approval of exceptions.
Consulting	Consulting Engagements		✓	Generally not allowed. Seek SAD and AD for Finance approval of exceptions. Requires MCU approval process.
	Third Party Service Contracts	✓		Business Manager and Chair/Director approval for NEW contracts
	Honorariums	✓		
Other	Research Expenditures	✓		Only essential items for continuation of research. Spending on grants is usually more flexible but may require an MCU Approval if the rules below apply.
	Renovations (non-capital improvements)	✓		Allowed, but should be only when necessary. Seek SAD, AD for Finance, and AD for Facilities approval. Requires MCU approval process.
	Cash advances	✓		Greater than \$5,000 (cumulatively) requires MCU approval process.
	P-card Expenditures exceeding individual purchasing limits	✓		Requires MCU approval process.
	Any purchase, contract, or capital improvement greater than \$50,000	✓		Requires MCU approval process.

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.

MCU Approval Process:

Fill out the form (<https://finance.unc.edu/files/2020/03/mcu-purchase-approval-form.pdf>) including detail on the activity and funding source, with possible purchase order or justification attachments Send to your assigned Budget Analyst for Review, who will forward it on to the Senior Director of Accounting Services for approval. They Senior director will correspond with central finance for their approval and will provide their response to the requesting unit when available.