

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](#)[Banner Purchase Order Copies](#)[Budget Balance, Unexpended](#)[Budget Flexibility](#)[Budget Utilization](#)[Capitalization Policy](#)[Central Receiving/ Storeroom](#)[Check Distribution](#)[Computer Hardware/Software Purchases](#)[Computer Locking Systems](#)[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
Food and Beverage Purchases
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
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 -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](#)[Procurement Card Users Guide](#)[Printing](#)[Product and Service Demonstration by Vendors](#)[Purchase and Rental of Office Machines](#)[Signature Authorization Levels for Purchase Requests](#)[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 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](#)[Textbooks - Bookstore](#)[Transfer of Equipment from Campus](#)[Transfers and Adjustments - Contracts and Grants](#)[Transportation - Travel](#)[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](#)