

2013-14 Spending Guidelines Effective April 3, 2014

The following spending guidelines apply to state appropriations and are effective immediately to comply with the memo issued by Charles Perusse at UNC-General Administration to the University Chief Financial Officers on April 2, 2014. These guidelines will be in effect until June 30, 2014, unless specifically altered by the Governor, UNC-GA, or the Chief Financial Officer.

Summer School and Appropriated Receipts: These projects are not subject to the restrictions.

Salary Adjustments: No General Fund appropriation-supported base salary increases may be granted for actions submitted to Human Resources after 5:00 pm April 2, 2014, except for promotions, retention actions, or documented increases in job duties (such as those warranting reclassification or level change). Requests that were formally submitted to Human Resources (as date stamped in the HR PeopleAdmin system) before 5:00 pm April 2 will be handled as already in-process.

Travel: All General Fund appropriation-supported travel should be limited to instances involving employees' routine, required job duties. Alternative forms of communication should be attempted in lieu of normal business travel where possible. All travel that has been authorized to date that is not part of an employee's routine, required job duties should be re-evaluated. Travel authorizations for which non-refundable costs have already been incurred may be honored. A limited number of staff may be approved to attend conferences and training sessions that have been contracted or otherwise obligated (i.e., a signed agreement with a hotel or similar vendor). Any additional meetings or conferences should be deferred until next fiscal year if the registration fees and associated travel would be supported by General Fund appropriations.

Purchasing: The purchase of supplies and materials supported by General Fund appropriations should be closely monitored and limited to those that are essential to support the mission of the institution. The purchase of supplies and equipment for classroom instruction (including labs) and key technology initiatives may continue.

Expenditure Transfers: No transfers of expenditures to state appropriated funds from other funding sources may be processed for fiscal year 2013-14, effective immediately, without the specific approval of Vice Chancellor Leffler. Exception requests should be sent to Barbara Moses, bamoses@ncsu.edu, and your budget analyst.

- Salary redistributions which will increase state appropriated expenditures are NOT allowed.
- Salary distribution changes affecting state appropriated funds for future payrolls are allowed.

- The default project for a P-card may be changed to a state project PRIOR to the charge hitting the ledger.
- Journals transferring P-card expenses from non-state appropriated funds to state appropriated funds are NOT allowed.

Monitoring Expenditure Transfers: To help you monitor transfers of expenditures to state appropriated funds, there is a public query in Financials reporting named BUD_2DIGIT_SPENDING_GUIDELINES. The query produces a list of journal entries that MAY be in conflict with the current spending restrictions and need further investigation. The query prompts for a range of journal posting dates (the journal date can be earlier or later) and a 2-digit department. The results show any journals posted in that date range for that 2-digit department where there was at least one journal line that increased expenses in 16030, 16031, or 16032.

Note that there will be cases where the journal's net effect to the above fund codes is a reduction of expenses or zero, but the journal shows up in the results because there was at least one journal line that increased expenses. Also, since journals need to balance to post, the query results should always total to \$0. If there is a non-zero in the Total column, it is because the journal touched more than one 2-digit department. Also note that some central office userids are excluded from the results in order to eliminate the "noise" of normal central office processing.

Please run the query for your unit and analyze the results:

1. If the journal entry is in compliance with the current spending guidelines, then no action is needed by the UBO.
2. If the journal entry is not allowed given the current spending guidelines, then the UBO should reverse the journal entry.
3. If the journal entry is not allowed given the current spending guidelines but you would like to request an exception, then the UBO should send Barbara Moses (bamoses@ncsu.edu) an email that includes the dollar amount and explains the situation and why an exception should be granted. Barbara will request the exception and respond to your email with the answer.