University Budget Office Overview

Presented by:
Nancy Phelps, Director University Budget Office
Lisa Edwards, Budget Analyst
March 19 and 20, 2019
WHO WE ARE

University Budget Office
Building 165 – 209 East 3rd Street

Nancy Phelps, Director
Tim Morris, Assistant Director
Heather Taylor, Accounting Technician
Lisa Edwards, Budget Analyst
Laura Fanning, Budget Analyst
# Banner FOAPAL

<table>
<thead>
<tr>
<th>State Fund</th>
<th>Special Fund</th>
<th>Auxiliary Foundation</th>
</tr>
</thead>
<tbody>
<tr>
<td>1 1 1 1 7 0</td>
<td>2 4 0 0 0 1</td>
<td>6 0 2 0 1 0 0 0 0 0</td>
</tr>
<tr>
<td>1 4 1 7 9 1</td>
<td>2 7 0 1 0 1</td>
<td>5 1 0 1 2 0 0 0 0 0</td>
</tr>
<tr>
<td>3 1 0 9 0 0</td>
<td>4 2 1 3 1 5</td>
<td>7 2 1 8 1 0 0 0 0 0</td>
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<td>E A 3 9 7 6</td>
<td>7 1 0 1 0 1</td>
<td>8 2 2 1 1 0 0 0 0 0</td>
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</tbody>
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<table>
<thead>
<tr>
<th>Fund (6 digits)</th>
<th>Organization (6 digits)</th>
<th>Account (5 digits)</th>
<th>Program (4 digits)</th>
<th>Activity (1-6 digits)</th>
<th>Location (1-6 digits)</th>
</tr>
</thead>
<tbody>
<tr>
<td>111 = State Funds (East)</td>
<td>1 = Chancellor</td>
<td>5 = Revenues</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>112 = State Funds (West)</td>
<td>2 = Div Adm &amp; Finance</td>
<td>6 = Labor/Benefits</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>12 = Overhead Funds</td>
<td>3 = DivInst Adv</td>
<td>7 = Expenses</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>14 = Special Funds</td>
<td>4 = Div of Student Life</td>
<td>8 = Transfers</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>21 = Grant Funds</td>
<td>5 = Div of Academic Affairs</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>31 = Auxiliary Funds</td>
<td>6 = Div of Health Sciences</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Alpha = Foundation Funds</td>
<td>7 = Div of Res &amp; Grad Studies</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>8 = Athletics</td>
<td></td>
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<td></td>
</tr>
</tbody>
</table>

All program codes are 0000 except some grants.

<table>
<thead>
<tr>
<th>Trade Skills</th>
<th>Student Store Merch.</th>
<th>Physicians</th>
<th>Summer Theatre</th>
</tr>
</thead>
<tbody>
<tr>
<td>Div of Academic Affairs</td>
<td>Div of Health Sciences</td>
<td>Div of Res &amp; Grad Studies</td>
<td>Athletics</td>
</tr>
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</table>
# State Funds and Purpose Codes

State funds begin with 111 (East Campus) or 112 (West Campus)

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<thead>
<tr>
<th>Purpose Code</th>
<th>Description</th>
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<tr>
<td>101</td>
<td>Regular Term Instruction</td>
</tr>
<tr>
<td>102 *</td>
<td>Summer School Instruction</td>
</tr>
<tr>
<td>103 *</td>
<td>Non-Credit and Receipt Support Instruction</td>
</tr>
<tr>
<td>104</td>
<td>Division of Heath Affairs/Dental School</td>
</tr>
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<td>110</td>
<td>Organized Research</td>
</tr>
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<td>112</td>
<td>UNC System Lab Schools</td>
</tr>
<tr>
<td>142</td>
<td>Community Service</td>
</tr>
<tr>
<td>151</td>
<td>Libraries</td>
</tr>
<tr>
<td>152</td>
<td>Academic Support</td>
</tr>
<tr>
<td>160</td>
<td>Student Support</td>
</tr>
<tr>
<td>170</td>
<td>General Institution Support</td>
</tr>
<tr>
<td>180</td>
<td>Physical Plant Operations</td>
</tr>
<tr>
<td>230</td>
<td>Financial Aid</td>
</tr>
<tr>
<td>252</td>
<td>Other Reserves</td>
</tr>
</tbody>
</table>

*Funding cannot be moved to any other Purpose Code*
# Budget Pool Account Codes

State Budgets are budgeted in ‘Account Pools’. Listed are the **most common** account pools used for State Budgets:

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<thead>
<tr>
<th>Salary Pools</th>
<th>Temp/Student Wage / Operating Pools</th>
</tr>
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<tbody>
<tr>
<td>60100 – EPA Non-Teaching Salaries</td>
<td>60501 – NonStudent Pay (Temps)</td>
</tr>
<tr>
<td>60150 – EPA Faculty Salaries</td>
<td>60521 – Student Pay</td>
</tr>
<tr>
<td>60200 – SPA Staff Salaries</td>
<td>72000 – Supplies Budget Pool</td>
</tr>
<tr>
<td>60202 – CSS Staff Salaries</td>
<td>72350 – Library Books</td>
</tr>
<tr>
<td>60250 – SPA LEO Salaries and Wages</td>
<td>72400 – Property Plant and Equipment</td>
</tr>
<tr>
<td>61202 – Social Security</td>
<td>73000 – Purchased Contractual Services</td>
</tr>
<tr>
<td>61205 – State Retirement</td>
<td>73200 – Travel</td>
</tr>
<tr>
<td>61210 – Law Officer Retirement</td>
<td>73400 – Current Services</td>
</tr>
<tr>
<td>61220 – Optional Retirement</td>
<td>73600 – Other Fixed Charges</td>
</tr>
<tr>
<td>61270 – Health Insurance</td>
<td>73700 – Other Expenses and Adjustments</td>
</tr>
<tr>
<td></td>
<td>75000 - Utilities</td>
</tr>
</tbody>
</table>
Fund 111103
Revenue / Budget Guidelines

- Fund 111103 is used for collection of fees associated with Workshops, Conferences, or Training Courses, etc. that are not a part of a contract or gift activity.

- When funds are deposited into a FOAP with the fund 111103, a budget entry needs to be completed to create expense and revenue budget.

- In order for budget to be created the department needs to notify the Budget Office. The information needed to create budget is as follows:
  - FOAP the funds are being deposited
  - Purpose of the funds
  - Estimated receipts to be deposited for the Fiscal Year

- Once this information is given to the Budget Office, a request (BD606) is submitted to the Office of State Budget and Management (OSBM) for approval. Once approved by OSBM the necessary budget entries will be processed by the Budget Office.

- Contact to have budget created:
  University Budget Office
  Financial Services – Division of Administration and Finance
  Building 165 - 209 E. 3rd Street
  252-737-1132
Fund 111103
Revenue / Budget Guidelines

- Fund 111103 is considered self-supporting.

- Registration fees for conferences, workshops, or training courses are typically collected to offset expenses such as the cost of speakers, building (room) use, handout materials, breaks, and lunches.

- Food items, such as refreshments or meals, can be purchased for conferences, workshops, and training courses if the costs of these items are included in the registration fee. All participants must pay the registration fee. Food cannot be purchased for faculty/staff/students if no registration fee was collected. The registration fee must not consist exclusively of meals.

- Expenses not allowable from State Funds should not be processed directly through State funds. These expenses should be processed through the clearing fund in Institutional Trust Funds, 141700. When processing the payment, charge the expense to Fund 141700, the Department’s ORGN, the proper Expense Code / Account (should begin with a 7xxxx) and Program 0000.

- A journal entry form also needs to be prepared to move the revenue from the state 111103 fund to the clearing fund 141700.

  111103 - Dept ORGN - 5xxxx - 0000   D
  141700 - Dept ORGN - 5xxxx - 0000   C

- The amount transferred should be the exact amount required to cover the cost of the expenses. The direct payment form and the Journal Entry Form must be submitted simultaneously for processing to the Institutional Trust Fund Office.

- Contact for processing payment and Journal Entry: Institutional Trust Fund Office, Financial Services - Division of Admin and Finance, 3800 E. 10th St.
**Budget Roll Process**

- The biennium starts in the even year (FY17-18, FY19-20).
- The biennium ends in the odd year (FY18-19, FY20-21).
- Permanent budget is determined by Rule Codes BD01 and BD02. BD01 and BD02 transactions are the only rule codes that roll forward. Once End-of-Year has closed, a query is executed that pulls all funds beginning with 111 and 112 and with Rule codes BD01 and BD02.
- BD01’s represent original budget from prior year.
- BD02’s usually represent permanent budget changes in the current fiscal year.
Welcome to Financial Services at East Carolina University

Budget Office

Resources:
- Accounts Payable
- Accounts Receivable
- Budget
- Cashier
- General Accounting
- Payroll
- Student Loan Collections
- Systems Coordination
- Special Funds
- Travel Office
- Quick Link
- Financial Aid
- ODS and Data Warehouse
- Helpful Forms

Forms and Instructions:
- Banner Journal Voucher Entry Form
- Salary Buyout Form - SHRA
- Salary Buyout Form - EHRA
- Benefit Rates
- Benefit Calculator
- State Position Benefits Budget Estimator
- Self-Supporting Organization List
- Instructions
- How to Access and Use EPOST
- How to Access and Use Position Change Form
- Frequently Asked Questions about Position Change Form
JOURNAL ENTRIES
(INTERDEPARTMENTAL TRANSFERS / BUDGET TRANSFERS)

- Must meet UNC-Fit Guidelines
- Must verify amount and have valid business or academic purpose
- Must have documentation required to support transaction
- +/− for budget entries, D/C for journal entries
- J63 for Expense Adjustments, J51 for Internal Sales and Services
- Approver must be on the Delegation of Authority for orgn being debited
- Preparer cannot be approver or sign as the approver on behalf of someone else
BUDGET TRANSFERS - PERM / TEMP

There are two main types of budget transfer entries:

- Processed by the Budget Office – BD01/ BD02 / BD03 / BD04
- Processed in Self Service Banner (SSB) – B11 / B22 / B44

Here are the differences:

- Budget Office transfers move salary (SPA, EPA, and Benefits)
- SSB transfers move operating funds permanently or temporary
**Budget Transfers**

- B11 are permanent transfers and B22 are temporary transfers moving funds from one operating pool account (7xxxx) to another:

  Example: From 111101-720101-72000-0000  
  To 111160-720101-73600-0000

- B44 are temporary transfers moving funds between salary accounts (605xx – Nonstudent or Student Pay) and operating pool accounts (7xxxx) ONLY.

  Example: From 111101-550702-73400-0000  
  To 111101-550702-60521-0000

Note: B44 Temporary Transfers will be routed to the Budget Office for approval.
Beginning July 1, 2011, OSBM mandated that there can be no negative pool account balances within State funds at the end of each quarter.

To assist the Budget Office with this new mandate, we have asked each unit to clean-up their negative BBA at the FOAP level on a monthly basis.

Another tool developed to assist with this process is an automated program that creates temporary budget entries (B22/B44) on a monthly basis. These entries cover negative balances at the FOAP level. The document number begins with “BA”.

As the end of the quarter approaches, the automated program runs weekly to ensure compliance with the OSBM mandate.

Please encourage your units to check for negative BBA at the pool level.
BENEFIT RATES AND ESTIMATOR

Welcome to Financial Services at East Carolina University
Budget Office

Accounts Payable
Accounts Receivable
Budget
Cashier
General Accounting
Payroll
Student Loan Collections
Systems Coordination
Special Funds
Travel Office
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- Frequently Asked Questions about Position Change Form
ECU SPENDING GUIDELINES

The university has a wide variety of sources of funds, each of which has its own spending characteristics. Some basic rules, regulations, and precedents that help guide employees to make wise spending decisions can be found at the link below:

http://www.ecu.edu/cs-admin/financial_serv/accountg/index.cfm

Can also be found on our website:
http://www.ecu.edu/financial_serv/budget.cfm
ECU Spending Guidelines

Unallowable Purchases from State Budget Codes
(Document pages 6 and 7)

There are some purchases that are specifically not allowable from state funds.

Examples include the following:

- Alcoholic beverages, “setups”, drinks, or food items;
- Contributions and donations;
- Decorations (seasonal or otherwise);
- Excess per diem for meals on travel status;
- Extra insurance for travel (e.g., Rental cars, airlines – see Travel Manual);
- Flower arrangements, cut flowers, works of art, paintings, drawings, pictures, plaques, plants, etc. Decorative/aesthetic items may be purchased for public areas such as lounges, hallways, and reception areas.
- Food, coffee, tea, drinks, bottled water, candy, snacks, break refreshments, etc. except for those provided under University and state travel regulations. The State Budget Manual gives specific requirements and limitations for internal and external conferences.
- Get well cards, sympathy cards, birthday cards, thank you cards or holiday cards;
- Gifts or items of recognition (regalia, lanyards, cords, ribbons, plaques, awards, prizes) unless recognizing years of service or items related to the graduation fee;
- Medications (pain relievers, aspirin, etc.), shots, and/or medical supplies for staff/employees other than as may be required by federal or state regulations or for emergency first aid.
- Multi-year agreements not with original purchase and multi-year agreements where vendor requires up-front payment for all years;
- Paper products (cups, napkins, plates, utensils, etc.);
- Penalties or late fees;
- Personal clothing items or t-shirts which are not part of required uniforms, safety related, or required program-related;
- Personalized or personal use items (Kleenex, hand sanitizer, desk name plates, personal memberships, wireless routers for home use, etc.). Name badges may be purchased with state funds as long as the position requires such identification. The badge must be worn during all work hours.
- Pre-payments;
- Rental fees for non-State owned buildings for retreats, meetings, etc.
- Rental of portable water dispensers, coffee pots, or table cloths or the purchase of items related to refreshments;
- Search expenses for travel related to SHRA employees;
- Staff development expenses (Ropes courses, motivational speakers, etc.);
- Student registration fees unless on official state business;
- Technology equipment purchases (i.e., laptops, ipads, etc.) and books for student use (unless an approved student fee is charged);
- Window curtains and draperies made of cloth (blinds, shades, etc. may be ordered through Facilities’ work order system).
ECU SPENDING GUIDELINES

STATE OF NORTH CAROLINA
OFFICE OF STATE BUDGET AND MANAGEMENT
BUDGET MANUAL

Effective Date: January 1, 2018

5.7.3 Post-secondary Students

Student travel expenses while working as an employee of the State are considered official state business when traveling on behalf of their position and shall be paid from the same source of funds from which the employee is paid. Non-employee students at state institutions who travel on official state business are reimbursed from the General Fund consistent with payments for state employees. Non-employee students who travel to fulfill a course requirement for academic credit and whose expenses are paid or reimbursed by the General Fund are subject to these regulations, including statutory allowances, to the same extent as are state employees. Funds specifically appropriated or legally directed for student travel are authorized to be used for student travel expenses. Official state business is defined in section 5.0.3.

Approval for non-employee General Fund student travel to fulfill course requirements for academic credit must have written prior approval of the Vice Chancellor for Finance or his/her designee.

The purchase of food or beverage for students at higher education institutions is not allowable unless the student is in travel status. However, non-General Funds may be used for these purposes if such funds have been established and authorized for such purposes.

5.0.3 Official State Business

These policies are intended to apply only to those state employees or other persons on official state business. Official state business occurs when the State employee or other person is traveling to attend approved job related training, work on behalf of, officially represent, or provide a state service upon the State’s request. Travel that would not directly benefit the State will not be reimbursable.
ECU SPENDING GUIDELINES

Conferences, Seminars, Workshops, Training Sessions and Retreats

STATE OF NORTH CAROLINA
OFFICE OF STATE BUDGET AND MANAGEMENT
BUDGET MANUAL

Effective Date: January 1, 2018
Updated: January 1, 2019

5.8.3 Requirements and Limitations for External Conferences

- The conference is planned in detail in advance, with a formal agenda or curriculum.
- There is a written invitation to participants, setting forth the calendar of events, the social activities, if any, and the detailed schedule of costs.
- Assemblies should be held in State facilities; however, non-state facilities can be rented and the cost charged to a State agency without allocation to participants' daily subsistence allowances.
- The sponsoring department may charge registration fees to participants for costs of external conferences.

Registration fees may not include costs of entertainment, alcoholic beverages, setups, flowers and/or promotional (gift) items. Registration fees collected and not used to defray expenses of the particular conference may not be used for other programs and must revert to the general or highway fund as applicable (G.S. 138-6(a)(4)).

Sponsoring departments may provide refreshments for "coffee breaks" provided there are twenty or more participants and the costs do not exceed five dollars ($5.00) per participant per day.

When assemblies are to be held under the sponsorship of a State department in which the funding for all participants is budgeted, lump-sum payments to a conference center or an organization may be made upon written authorization from the department head or his or her designee. The authorization must provide the following:

- The number of persons expected to attend;
- The purpose and duration of the conference;
- The specific meals to be served at the conference (law prohibits lunches being provided to state employees unless registration fees are charged to all attendees);
- The approximate daily subsistence cost per person;
- The name of the conference center, hotel, caterer, or other organization providing the service.

It is the responsibility of the departments to ensure that reimbursement for meals included in the lump-sum payment is not also included in reimbursement payments made to state employees who are conference participants.

5.8.4 Internal Conference Definition

Internal conferences are those that involve the attendance of employees within that particular department, institution or agency only. No payment for meals is allowable unless overnight travel criteria are met. A routine staff meeting is not an internal conference.

5.8.5 Requirements and Limitations for Internal Conferences

- The conference is planned in detail in advance, with a formal agenda or curriculum.
- There is a written invitation to participants, setting forth the calendar of events and the detailed schedule of costs.
- No excess travel subsistence may be granted for internal departmental meetings, conferences, seminars, etc., and such meetings must be held in state facilities when available. No registration fee may be charged.
- Sponsoring departments may provide refreshments for "coffee breaks" provided there are twenty or more participants and costs do not exceed five dollars ($5.00) per participant per day.
- Low cost conference items that are intended to promote employee recognition, improve morale or appreciation, communicate agency contact information when compared to more expensive pay and salary adjustments, are permissible as long as they are infrequent, prudent, and reasonable in their scope.
- A department cannot use State funds to support or underwrite a meeting, assembly, conference, seminar, or similar function by whatever name called that promotes any cause or purpose other than the mission and objective of the department.
**STATE LAPPED DOLLARS**

State lapsed dollars are salary and benefit dollars lapsed due to a vacancy in a position or temporary move of employees to a different funding source.

**Approved** budget entries can move lapsed dollars to operating lines (i.e. supplies, equipment, current services, temporary employment etc.). These entries must be processed by the University Budget Office for Budget code 16065 and by DHS Budget Office for Budget code 16066.

Here are some examples of using lapsed salaries that do not require Executive Council approval:

- **a)** State lapsed dollars may be used to provide incentive for and encourage units and individuals to seek external funding. This is accomplished via the buy-out process.
- **b)** State lapsed dollars are used by the Graduate School to support graduate students via tuition remissions and awards. The Dean of the Graduate School makes these allocations after conferring with the Vice Chancellor for Research and Graduate Studies.
- **c)** State faculty lapsed dollars may be used to conduct faculty searches for new faculty positions up to a maximum of $2,500 per search. All costs related to the search are allowable, including advertising. If the cost related to searches exceeds the $2,500 maximum, use of additional lapsed salary dollars requires the approval of the appropriate Vice Chancellor.
- **d)** Units may use their lapsed dollars to support temporary payroll expenses, including temporary support, over-time, shift, longevity, etc. (EPA Teaching and Non-Teaching lapsed dollars may not be used to cover SPA temporary wages, over-time, shift, longevity, etc.) Note: Faculty lapsed dollars may also be used to support honorariums, contractual salaries, or temporary faculty salaries directly related to academic or research activities.

All other budget entries against lapsed salary dollars must be approved by the Executive Council.
STATE LAPPED DOLLARS - PROCEDURE

- For Budget Code 16065, the University Budget Office prepares a projection of lapsed dollars and communicates that information to the Vice Chancellor for Administration and Finance. The Vice Chancellor for Administration and Finance gathers non-recurring requests from other divisions and makes recommendations regarding the amount to allocate for each item (requests must be consistent with the use of state appropriated funds). These recommendations are then reviewed, prioritized and approved by the University’s Executive Council (the Chancellor, Vice Chancellors and the Chancellor’s other direct reports).

- Each Vice Chancellor has the authority to redirect funds allocated to his/her division among pre-approved initiatives from the Non-Recurring list as long as the University Budget Office has prior notification and documentation. If a Vice Chancellor determines that he/she will be unable to spend allocated funds by June 30th and does not have another approved initiative on which the funds can be spent, then he/she should notify the University Budget Director so that funds can be redirected centrally in a later phase.
**SALARY BUY-OUT FORM**

The Salary Buy-Out forms are located on the Budget Office website.

[Image: Budget Office webpage]

**Forms and Instructions:**
- Banner Journal Voucher Entry Form
- Salary Buyout Form
- Benefit Rates
- Benefit Calculator
  (For SHRA Positions or EHRA Positions)
- State Position Benefits Budget Estimator
- Self-Supporting Organization List
- Instructions
  - How to Access and Use EPOST
  - How to Access and Use Position Change Form
  - Frequently Asked Questions about Position Change Form
The Salary Buyout Form is used if an employee is permanently funded by State funds and is being partially paid by a non-state fund or an external institution/agency.

The state salary saved (lapsed) can be transferred from salary to operating funds, temporarily.

All Salary Buyout funds are budgeted in 11x110. These funds must remain within 11x110.
HONORARIUMS

There are two ways that Honorariums revenue can be processed:

- The check can be deposited into the salary account for the position that is performing the work and a temp pcf processed to ‘free-up’ the salary funding in the position.

- A 606 entry can be processed creating the revenue and operating budget for the Department (preferred way) – the check will need to be deposited into account 50711 Other Supporting Revenue (depending on the dollar amount of the check).
BUDGET OFFICE WEBSITE
HELPFUL TIPS

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East Carolina University
Basic Spending Guidelines by Fund Source
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• Nancy Phelps, Director - 328-4144
• Tim Morris, Assistant Director - 737-1131
• Heather Taylor, Accounting Technician - 737-1145
• Lisa Edwards, Budget Analyst - 737-1132
• Laura Fanning, Budget Analyst - 737-1719