

Financial System Special Category ID Definitions

(Revised November 2009)

THE FOLLOWING SPECIAL CATEGORY ID'S ARE REVIEWED AND AUDITED BY THE PURCHASING DEPARTMENT. IT IS CRITICAL THAT YOU USE THESE CATEGORIES ACCURATELY SINCE THEY ARE USED IN REPORTING TO THE STATE. ABUSE OF THESE CATEGORIES CAN RESULT IN THE LOSS OF THE SMALL PURCHASE VOUCHER CAPABILITY FOR YOUR DEPARTMENT!

Please note that when reference is made to Small Purchases under \$5,000.00, that includes the cost of the goods, shipping, tax and any other related charges.

Special Category ID Codes are for payments less than \$5,000 except where an exception is noted below.

888BP – Better Pricing than State Contract Purchases (Use on Vouchers only) (NEW)

This category should be used for any purchase of a state term contract item, from a non-contract vendor, due to better pricing available from the non-contract vendor, with a total dollar value below \$5,000. Purchases \$5,000 and above must be submitted on a purchase requisition. The following State of North Carolina Term Contract listing can help you determine if item(s) is on State Contract: <http://www.doa.state.nc.us/PandC/keyword.asp> .

888PO – Purchase Order Vouchers (AP use only) (Previously 999SC)

This category indicates a Purchase Order Voucher. It is for internal to Accounts Payable use only.

888SC – State Contract Purchases (Use on Vouchers only) (Previously 999SC)

This category should be used for any purchase of a state term contract item, from the contract vendor, with a total dollar value below \$5,000. Purchases \$5,000 and above must be submitted on a purchase requisition. The following State of North Carolina Term Contract listing can help you determine if item(s) is on State Contract: <http://www.doa.state.nc.us/PandC/keyword.asp> .

888SP – Routine Small Purchases < \$5,000 (Previously 999SP)

This category should be used for any purchase of goods or services with a **total dollar value below \$5,000**. Category ID must be changed if one of other special categories is applicable to your purchase.

**88904 – Employee Reimbursements < \$5,000
(Previously NA04)**

Used for repayment of a purchase made with the employee's personal funds, when there was expectation that s/he would be reimbursed. The act of reimbursing an employee is appropriate but must be used with restraint, having certain departmental controls established. Employees may be reimbursed only for university related expenses less than \$5,000. Employee reimbursements \$5,000 and above for university business related expenses are not allowed. Operational purchases should be handled through the university's normal procurement process. Employee reimbursements must not be used to circumvent either university policies or the purchasing process.

999RA – Radioisotopes

This category must be used for the purchase of Radioactive Chemicals under \$5,000. Approval should be obtained from Environmental Health & Safety prior to ordering and can be accomplished with email. Radioactive chemicals \$5,000 and above must be submitted to Purchasing using the requisition process and category code 999RA. Departments can establish blanket orders for each fiscal year. Each release against a Blanket Order still requires EHS approval. Refer to http://www.fis.ncsu.edu/materialsmgmt/purchasing/Radioactive_purch.html for guidelines.

999CB – Charter Bus Service

This category must be used for any purchase of chartered bus service below \$5,000. Chartered bus service must be purchased from a vendor with demonstrated insurance qualifications. The list of vendors is maintained at: <http://www7.acs.ncsu.edu/materialsmgmt/purchasing/guidelines/requirements/charter.htm> Purchases \$5,000 and above must be submitted on a purchase requisition and a selected vendor must demonstrate insurance requirements.

99902 – Construction Management Projects (Construction Management Use Only)

This category must be used for any payment for construction of a building or renovation of a facility located on campus valued below \$5,000. If the total dollar value is \$5,000 or above, it must be submitted on a purchase requisition.

99903 – Facilities Planning – Design Projects (Facilities Planning Use Only)

This category must be used for any payment for design or up fit of a building or facility located on campus valued below \$5,000. If the total dollar value is \$5,000 or above, it must be submitted on a purchase requisition.

99904 – Carpet

This category must be used for any purchase of carpet valued at \$2,500 or less. If the total value is above \$2,500 it must be submitted on a purchase requisition. (This is an exception to the \$5,000 spending delegation because of mandated state inspection requirements.)

99905 – Blinds

This category must be used for any purchase of window blinds valued at \$2,500 or less. If the total value is above \$2,500 it must be submitted on a purchase requisition. (This is an exception to the \$5,000 spending delegation because of mandated state inspection requirements.)

99906 – Independent Contractors < \$5,000

This category must be used on the voucher for any payment to an individual for contractual services below \$5,000. If the total dollar value is \$5,000 or above, it must be submitted on a purchase requisition. (A contract document does not replace an invoice or the requirement to seek competition when the project is greater than \$5,000.)

99907 – Air Conditioners < \$5000 (Only use on Small Purchase Vouchers)

This category must be used on vouchers for any purchase of a window air conditioner below \$5,000 and greater than \$200. If the total dollar value is \$5,000 or above, it must be submitted on a purchase requisition.

99908 – Personal Moving Expense < \$5,000

This category must be used on the voucher for any payment to a vendor for faculty and/or staff moving service estimated at less than \$5,000. The account must be 51530. If the estimated value is \$5,000 or above, it must be submitted on a purchase requisition. (State appropriated funds cannot be used to pay for personal moving expenses. Three written estimates must be maintained with departmental voucher file(s) as backup documentation.)

99909 – Business Moving Expenses <\$5,000 (Only use on Small Purchase Vouchers)

This category must be used for any payment to a vendor for campus business offices, lab, equipment or building moving service. If the total dollar value is \$5,000 or above, it must be submitted on a purchase requisition.

99910 – Academic Services

This category must be used for any payment for services rendered to include: instructional services, curriculum development and academically oriented research. Any document that requires signature must be forwarded to the

Purchasing Department for review. This exemption does not, however, include the use of consultants for the primary purpose of assisting administrators with management decisions.

99911 – Advertising

This category must be used for any payment for advertising and there is no restriction on the value of the project. Advertising includes but is not limited to: job announcements in newspapers and/or educational journals, event notifications in newspapers and/or educational journals, radio or television announcements, etc.

99913 - Athletics Department Use Only

This category may be used by the Athletics Department to pay game guarantees, game officials' pay, team travel services, and/or settlements. There is no restriction on the value of a project when category code 99913 is used for its intended purpose. The purchase of any other goods and/or services must be handled in accordance with normal University purchasing policies.

99914 - Conference/Banquet

This category must be used for any payment for non-employee related conference/banquet. There is no spending delegation restriction on a payment using this category code. (Employee related expenses must use category NA11.) These expenses include: registration fees, facility fees, and food. Purchases for University equipment and supplies that will be used at a conference/banquet must be handled in accordance with normal University purchasing policies.

99915 – Construction – With Facilities Division Pre-approval

This category must be used for any payment for non-project related construction services. Prior approval must be obtained from the Construction Management Office. Facilities Division approved payments for Construction over \$5,000 does not require a purchase requisition, but this category code must be used on the voucher.

99916 - Credit Card Payments

This category must be used for any payments made to credit card companies for purchases of goods and/or services. There is no spending delegation restriction on a payment using this category code. This category does not cover purchases made on the University Purchasing (Visa) Card or direct payment for charges made using an employee's personal card. Credit Card payments over \$5,000 do not require a purchase requisition, but this category code must be used on the voucher.

99917 – Documental Film Rental

This category must be used for any payments made for the rental of documental films (movies) and there is no restriction on the value of the project.

99918 - Governmental Agencies – State/Federal

This category must be used for any payments made to a City, County, State or Federal government agency (including State Universities). There is no spending delegation restriction on a payment using this category code.

99920 – Honorariums < \$5,000

This category must be used for any payments made for professional services rendered where custom or propriety forbids the setting of fees. An honorarium is considered a payment or reward where the primary interest is to confer distinction on, or to symbolize respect, esteem, or admiration for the recipient. Any payment \$5,000 or above must be submitted on a purchase requisition.

99921 – Foods, Institutional

This category must be used for any payments made for food served in University facilities and there is no spending delegation restriction on a payment using this category code. These payments are made against contracts established through the purchasing process.

99922 – Books -NCSU Library Use Only

This category must be used for any payments for books (including online book and database subscription services) purchased for the NCSU Libraries. Payments library must use account range 55600 – 55699 and there is no spending delegation restriction on a payment using this category code.

99923 – Medical Services

This category must be used for any payments for medical services and there is no restriction on the value of a payment. Services include but are not limited to: staff medical examinations, staff medical tests, drug screenings, etc.

99924 – Organizational Memberships

This category must be used for any payments made for memberships and there is no restriction on the value of a payment. Memberships could include: educational groups, professional groups and other organizations.

99925 – Performing Artists/Agencies

This category must be used for any payments for performing artists/agencies and there is no restriction on the value of a payment. Performing artists include, but are not necessarily limited to: actors/actresses, dancers, musicians, comedians, speakers, etc.

99926 – Publications – Preprinted Documents

This category must be used for any payments made to publishing companies or authorized agencies for preprinted publications and there is no restriction on the value of a payment. Preprinted publications could include: newspapers, published books, articles, magazines, and pre-printed standardized test materials.

99928 – Subscriptions

This category must be used for any payments made for subscriptions and there is no restriction on the value of a payment. Subscriptions could include: magazines, newspapers, books, trade journal and on-line services.

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NA01 – Award Payments

This category must be used for any payments made for awards given to University employees, and there is no restriction on the value of a payment.

NA02 – University Budget Office Use Only

Only the University Budget Office may use this category. Use of this code does not apply to the purchase of operational supplies, equipment or services of the Budget Office operation. There is no restriction on the value of a payment using this category code.

NA03 – University Account Office Use Only - Debt Payments

Used by the University Accounting Office only, this code is for debt payments and there is no restriction on the value of a payment. Use of this code does not apply to the purchase of operational supplies, equipment or services of the University Accounting Office.

NA05 – Endowments – University Foundations Use Only

The University Foundations Office may use this category for gifts to individuals or organizations and there is no restriction on the value of a payment. Use of this code does not apply to the purchase of operational supplies, equipment or services of the University Foundations Office operation. (These gifts provide income for a specific organization or individual.)

NA06 – Accounts Exempt from Purchasing Regulations (not to be confused with Travel Regulation Exemptions)

This category may be used for payments with University trust funds, as defined by the University Treasurer's Office, that are not subject to purchasing regulations, regardless of dollar amount. Exemption from travel regulations does not exempt a department from purchasing regulations. A current list of defined trust funds can be found at the following web address:

http://www.fis.ncsu.edu/controller/trust_funds/Default.asp .

NA07 – Imprest Accounts

This category must be used for payments for reimbursements and/or cash advances.

NA08 – Insurance Payments - Insurance and Risk Management Use Only

This category must only be used by the Insurance and Risk Management Department and there is no restriction on the value of a payment. Use of this code does not apply to the purchase of operational supplies, equipment or services of the Insurance and Risk Management operation.

NA09 – University Accounting Office Use Only - Interbank Transfers

The University Accounting Office must only use this category for Interbank Transfers and there is no restriction on the value of a payment. Use of this code does not apply to the purchase of operational supplies, equipment or services of the University Accounting Office operation.

NA10 – Postage

This category ID must only be used to pay for postage purchased from the US Postmaster and there is no restriction on the value of a payment. Invoice, receipt, etc. must clearly identify stamps or postage. This category code cannot be used for payment of services with bulk mailing companies.

NA11 – Prepaid Travel

This category may be used for payment of prepaid travel related items and there is no restriction on the value of a payment. Items considered in this category include, but are not limited to: registrations, transportation, and other prepaid expenses. Refer to the following web site for University Travel Reimbursement Instructions: http://www.fis.ncsu.edu/controller/travel_reimburse/Default.asp .

NA12 – Refunds

This category must be used for payment of refunds and there is no restriction on the value of a payment. Voucher should reflect an account number 40XXX.

NA13 – Royalty Payment

This category must be used for Royalty payments and there is no restriction on the value of a payment. Royalties can include payments to individuals or organizations for publication of textbooks, sale of patented processes or equipment developed by a University department.

NA14 – Sales/Use Tax Payments

This category must be used for payment of sales/use tax not paid against other orders and there is no restriction on the value of a payment.

NA15 – Stipends

This category must be used for payment of stipends and there is no restriction on the value of a payment. Stipends cover periodic payments for services, especially to a student for a scholarship or fellowship allowance. They also cover payment as a pension or allowance to an individual.

NA16 – Subcontract Payment (Must use Ledger 5 money and Account 5698X)

This category must be used for payment to a defined subcontractor and there is no restriction on the value of a payment. Ledger 5 funds and account number 5698X must be used. Documentation for subcontractors is kept on file in the Contracts and Grants Office. Vouchers that do not meet all requirements of this category ID will be recycled to the department for further justification.

NA17 – University Items for Resale

This category must be used for payment of items purchased by the University for resale and there is no restriction on the value of a payment. Items paid for using this category code include, but are not limited to: University promotional items, University written and published books. Documentation should be kept on file at the department level and should detail how items paid against this special category code were resold to other individuals.

NA18 – University Payroll Department Use Only

This category may only be used by the University Payroll Department and there is no restriction on the value of a payment. Use of this code does not apply to the purchase of operational supplies, equipment or services of the University Payroll operation.

NA19 – Utilities

This category must be used for payments for utilities and there is no restriction on the value of a payment. Utilities covered by this category code include: electric power service, water and sewer service, gas service, and telephone service for off campus locations. This category does not include cell phones, pagers, and employee Internet services with individual suppliers.

NA21 - Student Legal Services - Student Legal Service Use Only

Used by Student Legal Services for monthly legal fees only and there is no restriction on the value of a payment. Use of this code does not apply to the purchase of operational supplies, equipment or services of Student Legal Services operation.

NA22 – Athletics Payments for Centennial Authority - Athletic Department Use Only

This category must only be used by the Athletic Department for payments made to the Centennial Authority and there is no restriction on the value of a payment. Use of this code does not apply to the purchase of operational supplies, equipment or services of the Athletic Department operation.

NA23 – Cashier’s Office Service Fee Payments to Bank - Cashier’s Office Use Only

This category must only be used by the Cashier’s Office for bank payments including but not limited to lockbox service fees, account service charges, and merchant fees associated with charge cards. There is no restriction on the value of a payment using this category code. Use of this code does not apply to the purchase of operational supplies, equipment or services of Cashiers Office operation.

NA24 – Intellectual Property Sales/Reverse Payment

This category ID must be used for the sale of intellectual property developed and/or patented by University Departments. Payment is considered a reverse payment for sales of such University developed property.