The ECU Spending Guidelines document provides basic rules for expenditures to guide employees in making wise spending decisions. It is a great resource for many routine questions, but other questions may arise. Questions may be directed to the office of the appropriate funding source.

**University Budget Office:**
(Funds begin with 111 East Campus and 112 West Campus)
State funds must be spent in accordance with the State Budget Manual prepared by the Office of State Budget and Management (OSBM) and state law. Some purchases are specifically not allowed to be purchased from state funds and are listed in the ECU Spending Guidelines. When in doubt, or if you have questions, please contact the University Budget Office.

E-mail: budgetoffice@ecu.edu
Website: https://budget.ecu.edu/
Phone: 252-737-1145

**Institutional Trust Funds (ITF):**
(Funds begin with 12, 13, 14, 23, 24, 25, 27, 2E, 31, 6C, 6R, 6Z, and 830)
All ITFs have a specific Fund Authority that governs the purpose of the fund (including the “source of revenues” and the “nature of expenditures”). All expenses should be consistent with the approved Fund Authority.

E-mail: ITF-SpecialFunds@ecu.edu
Website: https://financialservices.ecu.edu/institutional-trust-funds/
Phone: 252-737-1403
Office of Research Administration (ORA):
(Funds begin with 21 and 15)
Grant and contract funds must be spent consistent with university, sponsor, state and federal guidelines. A Financial Analyst is assigned to each fund. See the “departmental assignment list” located on the “Staff” link on the ORA website. Please also refer to the ORA/REDE website (https://rede.ecu.edu/oraintra/) for continuously updated procedures, guidance and tools related to compliant financial management of sponsored programs.

E-mail: ora@ecu.edu  
Website: https://rede.ecu.edu/ora/  
Phone: 252-328-9530

ECU Foundation, Inc.:
(Funds begin with E)
ECU Foundation funds should be spent in accordance with the foundation’s current expenditure policy.

E-mail: ecufoundation@ecu.edu  
Phone: 252-328-9553

ECU Medical & Health Sciences Foundation:
(Funds begin with M)
Medical and Health Sciences Foundation Funds should be spent in accordance the foundation’s current expenditure policy.

E-mail: ecumhsfaccounting@ecu.edu  
Phone: 252-737-2238