

**The University of North Carolina at Chapel Hill**  
**Selected Expense by Fund Group “Quick Reference Grid”**  
**Revision Effective 4/1/03**

<b>Expense Category</b>	<b>Appropriated State Funds</b>	<b>Receipt-Supported State Funds</b>	<b>Facilities and Administrative Receipts</b>	<b>Sponsored Research</b>	<b>Trust Funds – Gifts, Endowment and Investment Income</b>	<b>Internal Service Funds (Recharge Centers)</b>	<b>Student and Institutional Auxiliaries, Health Care Clinics</b>
<b>Business entertainment</b>	No, with limited exceptions. See ACT Business Entertainment Policy 23.	No, with limited exceptions. See ACT Business Entertainment Policy 23.	No, with limited exceptions. See ACT Business Entertainment Policy 23.	No, unless specified in contract or grant award.	Yes, as consistent with fund authority. See ACT Business Entertainment Policy 23.	No.	Yes, as consistent with fund authority. See ACT Business Entertainment Policy 23.
<b>Employee awards</b>	No.	No.	No.	No, unless specified in contract or grant award.	Yes, as consistent with fund authority.	Yes, as consistent with fund authority and federal cost accounting standards.	Yes, as consistent with fund authority.
<b>Membership dues</b>	Yes, if the membership is for the University and not the individual and the benefits exceed the costs.	Yes, if the membership is for the University and not the individual and the benefits exceed the costs.	Yes, as consistent with the fund authority and departmental policy.	No, unless specified in contract or grant award.	Yes, as consistent with the fund authority and departmental policy.	Yes, as consistent with the fund authority and departmental policy.	Yes, as consistent with the fund authority and departmental policy.
<b>Moving Expenses</b>	Yes, if employee is moving within State government and for the benefit of the State. Other State regulations apply.	Yes, if employee is moving within State government and for the benefit of the State. Other State regulations apply.	Yes, for faculty and research staff.	No, unless specified in contract or grant award.	Yes, as consistent with fund authority.	No.	Yes, as consistent with fund authority.
<b>Office appliances</b>	No.	No.	Yes, as consistent with fund authority.	No, unless specified in contract or grant award.	Yes, as consistent with fund authority.	No.	Yes, as consistent with fund authority.
<b>Professional license and certificate fees</b>	No.	No.	Yes, as consistent with fund authority.	No, unless specified in contract or grant award.	Yes, as consistent with fund authority.	Yes, as consistent with fund authority and federal cost accounting standards.	Yes, as consistent with fund authority.
<b>Scholarships and fellowships</b>	Yes, as budgeted in a Financial Aid purpose account.	Yes, as budgeted in a Financial Aid purpose account.	Yes, as budgeted in a Financial Aid purpose account.	No, unless specified in contract or grant award.	Yes, as budgeted in a Financial Aid purpose account.	No.	No.
<b>Training Grants</b>	No.	No.	Yes.	No, unless specified in contract or grant award.	No.	No.	No.