

**The University of North Carolina at Chapel Hill
Selected Expense by Fund Group “Quick Reference Grid”**

Expense Category	Appropriated State Funds	Receipt-Supported State Funds	Facilities and Administrative Receipts	Sponsored Research	Trust Funds – Gifts, Endowment and Investment Income	Internal Service Funds (Recharge Centers)	Student and Institutional Auxiliaries, Health Care Clinics
Business entertainment	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.
Employee awards	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.
Membership dues	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.
Moving Expenses	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.
Office appliances	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.
Professional license and certificate fees	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.
Scholarships and fellowships	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.
Training Grants	No.	No.	Yes.	No, unless specified in contract or grant award.	No.	No.	No.