

| Type of Expense | | Discretionary Funds ² | The General Fund | Special Funds | Institutional Trust Funds | | | | |
|--|--|----------------------------------|---|---------------|----------------------------------|--------------------------|-------------------------|--------------------------------------|------------------------|
| | | | | | Student Auxiliary & Student Fees | Unrestricted Trust Funds | Overhead Receipts (F&A) | Restricted Funds- Grants & Contracts | Restricted Trust Funds |
| Business Meals (In Travel Status) | Subsistence (OSBM Budget Manual - 5.1.10-17) | X | X | X | X | X | | | |
| | Exceeds Subsistence or Does Not Meet OSBM Requirements | X | | | | | | | |
| Business Meals (Not in Travel Status) ³ | | X | Interview candidate meals allowed only | | | | | | |
| Refreshments at Conferences & Trainings | External ⁴ (OSBM Budget Manual - 5.8.1-3) | X | X | X | X | X | | | |
| | Internal ⁴ (OSBM Budget Manual - 5.8.4-5) | X | X | X | X | X | | | |
| Food & Beverage for Student-Oriented Activities (not in Travel Status) ⁵ | | X | | X | X | X | | | |
| Alcoholic Beverages and "Set-ups" ⁶ (OSBM Budget Manual - 4.8.5) | | X | | | | | | | |
| Entertainment | | X | | | Student-oriented only | | | | |
| Advertising, Marketing, and Promotional Items ⁷ | | X | Only if appropriated or received for this purpose | | | | | | |
| Articles of clothing ⁷ | | X | Only for safety/security need | | | | | | |
| Amenities; Cultivation of donors and development of community relationships ⁷ | | X | | | | | | | |
| Awards and Gifts ⁸ | | X | Only allowed for certain programs | X | X | X | | | |
| Receptions to Honor an Employee | | X | | | | | | | |
| Membership Dues and Professional Certifications | Member Dues ⁹ | X | Allowed if for the benefit of the State rather than the individual | | | | | | |
| | Professional License/Certification ⁹ | X | Cost to maintain license/certification allowed if required as condition of employment | | | | | | |

Notes:

- Refer to University Policy 601.8 for definitions of fund categories.
- Note that discretionary funds are identified with "DISC" in the fund title.
- The General Fund, Institutional Trust Funds, or Special Funds may be used to pay for recruitment meals for an interview candidate; however, only Discretionary funds may be used to pay for the candidate's guest, the employee and the employee's guest. Refer to Standard on Meals and Entertainment for additional details.
- Internal and external conferences or sessions must be planned in detail, in advance, have a formal agenda or curriculum, and must have a written invitation to participants. The conference or session must be attended by twenty (20) or more participants in order to use operating funds for refreshments, and as stated in the North Carolina Budget Manual, these refreshment costs are limited to \$4.50 per person per day. Internal conferences must be held in a state facility, when available. Refer to the Standard on Conferences and Events for additional details.
- "Student-oriented activities" refers to academic and student-life related events, such as new student receptions, scholarship presentations, and student government activities. The General Fund may only be used for certain instructional student-oriented activities, which must be approved by the Budget Office. Employee meals may only be paid from Discretionary funds unless the employee is in travel status.
- Prior written approval is required for consuming alcoholic beverages on-campus; refer to University Policy 706, "Alcoholic Beverages" for specific requirements.
- Refer to Standard on Marketing and Development for additional guidance.
- The General Fund may only be used if the award/gift is made through certain University-sanctioned programs. Refer to Standard on Gifts, Awards and Other Payments for additional details.
- The General Fund, Institutional Trust Funds, and Special Funds may only be used if the benefit of the membership is for the position for which the individual is employed, rather than the individual, and if the cost to maintain the professional license/certification is required as a condition of employment. Refer to Standard on Gifts, Awards and Other Payments for additional details.

In all instances, any other spending restrictions specific to the fund in question must be met (e.g., donor or grantor restrictions).