

Type of Expense		Allowable Fund Sources			
		Institutional Trust			General
		Restricted		Unrestricted	
		All (except Sponsored Research ¹)	Discretionary ² (incl. Residuals)	Auxiliary & Student Fees (incl. E&T, Major & Application Fees)	State Appropriated, Tuition, & Misc. Course Fees
Business Meals in Travel Status	Subsistence (OSBM Budget Manual - 5.10-17)	X	X	X	X
	Exceeds Subsistence or Does Not Meet OSBM Requirements		X ³		
Business Meals <u>not</u> in Travel Status			X ³		
Refreshments at Conferences & Trainings	External ⁴ (OSBM Budget Manual - 5.8.1-3)	X	X ⁵	X	X
	Internal ⁶ (OSBM Budget Manual - 5.8.4-5)	X	X ⁵	X	X
Receptions to Honor an Employee			X		
Food & Beverage for Student-Oriented Activities ⁷ <u>not</u> in "Travel Status"			X	X	X ⁸
Alcoholic Beverages and "Set-ups" ⁹ (OSBM Budget Manual - 4.8.5)			X		

- Sponsored Research funds (e.g., 5XXXXX) cannot be used for food & beverage unless specified in the terms of the award. Please contact Grants & Contracts Administration.
- Funds received from an external source that places a restriction on who receives the money or what specific purpose the money may be used for are considered Restricted Funds for University financial reporting purposes. However, if the external source only restricts who receives the money, but does not restrict the usage or purpose, and the Department does not designate it for a particular use, then these funds are considered discretionary and can be used for any legal purpose that will advance the mission of the University. Funds received from an external source that are not government appropriated with no restrictions (as to who or what) are considered Unrestricted Funds for University financial reporting purposes, and by default discretionary, unless the University designates them for a particular use. Discretionary funds have been labeled with "Disc" in the fund description. Please contact Treasury Services to confirm whether a fund without "Disc" in the description qualifies as discretionary.
- Must have a valid University business purpose (e.g., meals with donors for solicitation or cultivation, alumni for relationship building or networking, other universities for benchmarking, candidates as part of interviews).
- Attended by persons other than employees from UNC Charlotte. Planned in advance, with formal agenda, and written invitations to participants. Refreshments for "coffee breaks" are allowed provided there are twenty or more participants and costs do not exceed \$5.00 per participant per day.
- Discretionary funds are not subject to the \$5.00 limitation. If a registration fee will be charged to cover the cost of attendance, including breaks that may exceed \$5.00, it is advised to establish a new institutional trust fund to pay for conference expenses. Registration fees may not consist exclusively of meals, unless overnight travel criteria is met. Registration fees may not be charged for internal conferences or trainings.
- Attended by UNC Charlotte employees only. Planned in advance, with formal agenda, and written invitations to participants. A routine staff meeting is not an internal conference. Refreshments for "coffee breaks" are allowed provided there are twenty or more participants and costs do not exceed \$5.00 per participant per day.
- Academic and student-life related events (e.g., new student receptions, scholarship presentations, student government activities).
- Only for certain instructional student-oriented activities, which must be approved by the Budget Office.
- If purchased during a business meal, then no prior written approval is necessary.