

CALs Allowable Expenditure Reference Guide

Funding Source	Deposit as Revenue (4xxxx)	* Deposit as Refund of Exp (5xxxx)	***** Food (Only with proper exemption status)	***** Alcohol (Only with exemption status of 5)	Utilities (533xx)	Building Maintenance (ie. Bldg repairs, painting, etc.)	Indirect Costs (not already listed)	Purchase Vehicles	Tuition	Student Fees	Gift Cards
Ledger 2's											
2013xx - Academic Programs Projects - state appropriated	No	*Yes	No	No	No	Yes	Yes	Yes	No	No	No
2018xx - Agricultural Institute Projects - state appropriated	No	*Yes	No	No	No	Yes	Yes	Yes	No	No	No
202xxx - Summer School Projects - state appropriated	No	*Yes	No	No	No	Yes	Yes	Yes	No	No	No
257xxx - Overhead or F&A Funds (treat like state appropriated)	No	*Yes	No	No	No	Yes	Yes	Yes	**Yes	**Yes	No
Ledger 3's											
350xxx - 355xxx - Student Activity Fee Trust funds (GSA projects) (Student activity fees may be expended for student activities including the purchase of items which may not be paid from state funds so long as a prescribed student budget allocation process is followed in the allocation of funds. No University employee can benefit from these funds.)	No	*Yes	*****Verify food exemption code.	No	No	No	No	No	No	No	Yes
361xxx - ETF Projects (Education & Technology Fee) - Trust Accounts (made up of student's fees) - treat as state appropriated	No	*Yes	No	No	No	No	No	No	No	No	No
37xxxx - Upper Ledger 3 Workshop and Sales/Service Projects (All expenditures from trust funds must be for the purposes provided for in the trust fund authority and that trust authority is the ultimate determination on allowability of expenditures.)	Yes	*Yes	*****Verify food exemption code	No	Yes	Yes	Yes	Yes	Yes	Yes	No
Ledger 4's ranging from 40XXXX - 43XXXX											
NC Agricultural Research Projects											
40xx50 - 43xx50 - State appropriated	No	*Yes	No	No	Yes	Yes	Yes	Yes	No	No	No
40xx52 - 43xx52 - State appropriated receipt projects (treat like state appropriated)	Yes	*Yes	No	No	Yes	Yes	Yes	Yes	No	No	No
40xxxx ending in 01, 03, 05 - NC Agricultural Research Projects - Federal funds (more restrictive than state appropriated)	No	*Yes	No	No	No	No	No	****Yes	No	No	No
Ledger 4's ranging from 44XXXX - 49XXXX											
NC Cooperative Extension Service Projects											
44xx50 - 49xx50 - State appropriated	No	*Yes	No	No	Yes	Yes	Yes	Yes	No	No	No
44xx52 - 49xx52 - State appropriated receipt projects (treat like state appropriated)	Yes	*Yes	No	No	Yes	Yes	Yes	Yes	No	No	No
44xxxx ending in 20, 21, 22, 30, 39, 48 - Federal funds (more restrictive than state appropriated)	No	*Yes	No	No	No	No	No	****Yes	No	No	No
Ledger 6's & 7's											
6xxxxx & 7xxxxx (All expenditures from trust funds must be for the purposes provided for in the trust fund authority and that trust authority is the ultimate determination on allowability of expenditures.)	Yes	*Yes	*****Verify food exemption code	*****Only with the exemption status of 5.	Yes	Yes	Yes	Yes	***Yes	***Yes	Check w/ CALS Budget Office

- * Deposit as a refund of expenditure to the same project the expenditure was charged.
- ** Only if the student is working on a grant that generates F&A during the time period the tuition or fees were incurred.
- *** Tuition cannot be charged if the FAI fund type code is E3. Otherwise, in general tuition and fees are allowed regardless of GSSP status
- **** There are advantages to purchasing vehicles on state funds and you should consult the CALS Budget Office.
- ***** Food/Alcohol/Entertainment Exemption Status Chart. You can check the exemption status in Project Maintenance & Inquiry. The Food & Entertainment exemption status will be located on the right side, midway down the screen.
- 0 - State Guidelines Apply - no food outside of travel, no excess, no workshops
- 1 - Conferences/Workshops hosted by NCSU or affiliates - excess food allowed
- 2 - Food/Entertainment allowed - no alcohol allowed
- 3 - Conferences/Workshops hosted by NCSU or affiliates - excess food not allowed
- 4 - Federal per diem allowed for travel
- 5 - Food/Entertainment/Alcohol allowed (Must have Dean's signature approval prior to event.)

Please keep in mind this is not an all inclusive list of unallowable expenditures, but those that are most often processed incorrectly.